Vietnam Tariff Intelligence

# Détail du SH 8409.91.23

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|---|---|
| **Code SH** | 8409.91.23 |
| **Description** | Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08 / - Other: / - - Suitable for use solely or principally with spark-ignition internal combustion piston engines: / - - - For vehicles of heading 87.01: / - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm |
| **Unité** | chiếc |
| **Généré le** | 10/11/2026 11:00:25 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/84099123/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K12959 |
| Préférentiel (NPF) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N12959 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12959 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-KH) | 0% (sauf KH) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 1,2 | 1,2% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 1,2 | 1,2% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| ACFTA | 5 | 5% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 6,7 | 6,7% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 6,7 | 6,7% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 6,7 | 6,7% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Annexe F) | 6,7 | 6,7% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 6,9 | 6,9% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 5.7 | 5,7% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 10 | 10% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 10 | 10% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |
| AIFTA | * | * non éligible | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Non éligible (*) |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AC!E12238 |
| ATIGA | 2022 | 2022 | 0 | AT!E12181 |
| ATIGA | 2023 | 2023 | 0 | AT!F12181 |
| ATIGA | 2024 | 2024 | 0 | AT!G12181 |
| ATIGA | 2025 | 2025 | 0 | AT!H12181 |
| ATIGA | 2026 | 2026 | 0 | AT!I12181 |
| ATIGA | 2027 | 2027 | 0 | AT!J12181 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E12233 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 1 | AJ!F12233 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G12233 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H12233 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I12233 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J12233 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 3,5 | VJ!E12234 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F12234 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 1 | VJ!G12234 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H12234 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I12234 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J12234 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F12237 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H12187 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F12193 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G12193 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H12193 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I12193 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J12193 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K12193 |
| VKFTA | 2022 | 2022 | 0 | VK!E12226 |
| VKFTA | 2023 | 2023 | 0 | VK!F12226 |
| VKFTA | 2024 | 2024 | 0 | VK!G12226 |
| VKFTA | 2025 | 2025 | 0 | VK!H12226 |
| VKFTA | 2026 | 2026 | 0 | VK!I12226 |
| VKFTA | 2027 | 2027 | 0 | VK!J12226 |
| VCFTA | 2022 | 2022 | 3 | VC!D12271 |
| VCFTA | 2023 | 2023 | 1 | VC!E12271 |
| VCFTA | 2024 | 2024 | 0 | VC!F12271 |
| VCFTA | 2025 | 2025 | 0 | VC!G12271 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H12271 |
| VCFTA | 2027 | 2027 | 0 | VC!I12271 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D12256 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E12256 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F12256 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G12256 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H12256 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I12256 |
| AHKFTA | 2022 | 2022 | 10 | AKH!D12256 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E12256 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F12256 |
| AHKFTA | 2025 | 2025 | 10 | AKH!G12256 |
| AHKFTA | 2026 | 2026 | 10 | AKH!H12256 |
| AHKFTA | 2027 | 2027 | 10 | AKH!I12256 |
| EVFTA | 2022 | 2022 | 6,2 | EV-NK!D12273 |
| EVFTA | 2023 | 2023 | 5 | EV-NK!E12273 |
| EVFTA | 2024 | 2024 | 3,7 | EV-NK!F12273 |
| EVFTA | 2025 | 2025 | 2,5 | EV-NK!G12273 |
| EVFTA | 2026 | 2026 | 1,2 | EV-NK!H12273 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I12273 |
| UKVFTA | 2022 | 2022 | 6,2 | UKV!D12272 |
| UKVFTA | 2023 | 2023 | 5 | UKV!E12272 |
| UKVFTA | 2024 | 2024 | 3,7 | UKV!F12272 |
| UKVFTA | 2025 | 2025 | 2,5 | UKV!G12272 |
| UKVFTA | 2026 | 2026 | 1,2 | UKV!H12272 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I12272 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 7,5 | CPTPP!D12248 |
| CPTPP | (II) | 2022 (DERIVED) | 5,6 | CPTPP!E12248 |
| CPTPP | (III) | 2023 (DERIVED) | 3,7 | CPTPP!F12248 |
| CPTPP | (IV) | 2024 (DERIVED) | 1,8 | CPTPP!G12248 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H12248 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I12248 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J12248 |
| RCEP A | 2022 | 2022 | 9,3 | RCEPT-A!D12256 |
| RCEP A | 2023 | 2023 | 8,7 | RCEPT-A!E12256 |
| RCEP A | 2024 | 2024 | 8 | RCEPT-A!F12256 |
| RCEP A | 2025 | 2025 | 7,3 | RCEPT-A!G12256 |
| RCEP A | 2026 | 2026 | 6,7 | RCEPT-A!H12256 |
| RCEP A | 2027 | 2027 | 6 | RCEPT-A!I12256 |
| RCEP B | 2022 | 2022 | 9,3 | B!D12256 |
| RCEP B | 2023 | 2023 | 8,7 | B!E12256 |
| RCEP B | 2024 | 2024 | 8 | B!F12256 |
| RCEP B | 2025 | 2025 | 7,3 | B!G12256 |
| RCEP B | 2026 | 2026 | 6,7 | B!H12256 |
| RCEP B | 2027 | 2027 | 6 | B!I12256 |
| RCEP C | 2022 | 2022 | 10 | C!D12256 |
| RCEP C | 2023 | 2023 | 10 | C!E12256 |
| RCEP C | 2024 | 2024 | 10 | C!F12256 |
| RCEP C | 2025 | 2025 | 10 | C!G12256 |
| RCEP C | 2026 | 2026 | 10 | C!H12256 |
| RCEP C | 2027 | 2027 | 10 | C!I12256 |
| RCEP D | 2022 | 2022 | 9,4 | D!D12255 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 8,8 | D!E12255 |
| RCEP D | 2024 | 2024 | 8,1 | D!F12255 |
| RCEP D | 2025 | 2025 | 7,5 | D!G12255 |
| RCEP D | 2026 | 2026 | 6,9 | D!H12255 |
| RCEP D | 2027 | 2027 | 6,3 | D!I12255 |
| RCEP E | 2022 | 2022 | 9,3 | E!D12259 |
| RCEP E | 2023 | 2023 | 8,7 | E!E12259 |
| RCEP E | 2024 | 2024 | 8 | E!F12259 |
| RCEP E | 2025 | 2025 | 7,3 | E!G12259 |
| RCEP E | 2026 | 2026 | 6,7 | E!H12259 |
| RCEP E | 2027 | 2027 | 6 | E!I12259 |
| RCEP F | 2022 | 2022 | 9,3 | F!D12256 |
| RCEP F | 2023 | 2023 | 8,7 | F!E12256 |
| RCEP F | 2024 | 2024 | 8 | F!F12256 |
| RCEP F | 2025 | 2025 | 7,3 | F!G12256 |
| RCEP F | 2026 | 2026 | 6,7 | F!H12256 |
| RCEP F | 2027 | 2027 | 6 | F!I12256 |
| VIFTA | 2024 | 2024 | 8,6 | VI!F11335 |
| VIFTA | 2025 | 2025 | 7.1 | VI!G11335 |
| VIFTA | 2026 | 2026 | 5.7 | VI!H11335 |
| VIFTA | 2027 | 2027 | 4.3 | VI!I11335 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 10%, RCEP (Annexe C) 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving. | MFN 10% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non vérifié – contrôle nécessaire |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8409.91 has 51 lines; 8409.91.23 is distinguished from its siblings by: Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm. | 8409.91.11 Carburettors and parts thereof; 8409.91.12 Cylinder blocks; crank cases; 8409.91.13 Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm; 8409.91.14 Other cylinder liners; 8409.91.15 Cylinder heads and head covers; 8409.91.16 Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| OR-001 | YELLOW | Country of origin not provided | FTA eligibility cannot be assessed without the country of origin. | | | Enter the country of origin to compare preferential schedules. | Non vérifié – contrôle nécessaire |
| TAX-001 | YELLOW | Several VAT rates | The VAT column shows "8/10". | | 181/2025/NĐ-CP | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8409.91.23. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 10% for 8409.91.23 was checked against BT2026 (cell BT2026!N12959), basis 26/2023/NĐ-CP. | | 26/2023/NĐ-CP | Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text. | Vérifié par rapport au fichier tarifaire source |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.