Vietnam Tariff Intelligence

HS 8409.91.14 detail

HS code	8409.91.14
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 machinery of heading 84.29 or 84.30: / - - - - Other cylinder liners
Unit	chiếc
Generated	03/11/2026 22:07:23
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/84099114/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12950
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N12950
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12950
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-PH, TH)	0% (except PH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12229
ATIGA	2022	2022	0	AT!E12172
ATIGA	2023	2023	0	AT!F12172
ATIGA	2024	2024	0	AT!G12172
ATIGA	2025	2025	0	AT!H12172
ATIGA	2026	2026	0	AT!I12172
ATIGA	2027	2027	0	AT!J12172
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12224
AJCEP	01/4/2023 - 31/3/2024	2023	1	AJ!F12224
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12224

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12224
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12224
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12224
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12225
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12225
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12225
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12225
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12225
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12225
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12228
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12178
AIFTA	30/12/2022	2022	*	AI!F12184
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12184
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12184
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12184
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12184
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12184
VKFTA	2022	2022	0	VK!E12217
VKFTA	2023	2023	0	VK!F12217
VKFTA	2024	2024	0	VK!G12217
VKFTA	2025	2025	0	VK!H12217
VKFTA	2026	2026	0	VK!I12217
VKFTA	2027	2027	0	VK!J12217
VCFTA	2022	2022	3	VC!D12262
VCFTA	2023	2023	1	VC!E12262
VCFTA	2024	2024	0	VC!F12262

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12262
VCFTA	2026	2026	0	VC!H12262
VCFTA	2027	2027	0	VC!I12262
VN-EAEU	2022	2022	0	EAV!D12247
VN-EAEU	2023	2023	0	EAV!E12247
VN-EAEU	2024	2024	0	EAV!F12247
VN-EAEU	2025	2025	0	EAV!G12247
VN-EAEU	2026	2026	0	EAV!H12247
VN-EAEU	2027	2027	0	EAV!I12247
AHKFTA	2022	2022	6	AKH!D12247
AHKFTA	2023	2023	4	AKH!E12247
AHKFTA	2024	2024	4	AKH!F12247
AHKFTA	2025	2025	2	AKH!G12247
AHKFTA	2026	2026	2	AKH!H12247
AHKFTA	2027	2027	0	AKH!I12247
EVFTA	2022	2022	6,2	EV-NK!D12264
EVFTA	2023	2023	5	EV-NK!E12264
EVFTA	2024	2024	3,7	EV-NK!F12264
EVFTA	2025	2025	2,5	EV-NK!G12264
EVFTA	2026	2026	1,2	EV-NK!H12264
EVFTA	2027	2027	0	EV-NK!I12264
UKVFTA	2022	2022	6,2	UKV!D12263
UKVFTA	2023	2023	5	UKV!E12263
UKVFTA	2024	2024	3,7	UKV!F12263
UKVFTA	2025	2025	2,5	UKV!G12263
UKVFTA	2026	2026	1,2	UKV!H12263

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12263
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12239
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12239
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12239
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12239
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12239
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12239
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12239
RCEP A	2022	2022	9	RCEPT-A!D12247
RCEP A	2023	2023	8	RCEPT-A!E12247
RCEP A	2024	2024	7	RCEPT-A!F12247
RCEP A	2025	2025	6	RCEPT-A!G12247
RCEP A	2026	2026	5	RCEPT-A!H12247
RCEP A	2027	2027	4	RCEPT-A!I12247
RCEP B	2022	2022	9	B!D12247
RCEP B	2023	2023	8	B!E12247
RCEP B	2024	2024	7	B!F12247
RCEP B	2025	2025	6	B!G12247
RCEP B	2026	2026	5	B!H12247
RCEP B	2027	2027	4	B!I12247
RCEP C	2022	2022	9	C!D12247
RCEP C	2023	2023	8	C!E12247
RCEP C	2024	2024	7	C!F12247
RCEP C	2025	2025	6	C!G12247
RCEP C	2026	2026	5	C!H12247
RCEP C	2027	2027	4	C!I12247

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D12246
RCEP D	2023	2023	8,2	D!E12246
RCEP D	2024	2024	7,3	D!F12246
RCEP D	2025	2025	6,4	D!G12246
RCEP D	2026	2026	5,5	D!H12246
RCEP D	2027	2027	4,5	D!I12246
RCEP E	2022	2022	9	E!D12250
RCEP E	2023	2023	8	E!E12250
RCEP E	2024	2024	7	E!F12250
RCEP E	2025	2025	6	E!G12250
RCEP E	2026	2026	5	E!H12250
RCEP E	2027	2027	4	E!I12250
RCEP F	2022	2022	9	F!D12247
RCEP F	2023	2023	8	F!E12247
RCEP F	2024	2024	7	F!F12247
RCEP F	2025	2025	6	F!G12247
RCEP F	2026	2026	5	F!H12247
RCEP F	2027	2027	4	F!I12247
VIFTA	2024	2024	8.6	VI!F11326
VIFTA	2025	2025	7.1	VI!G11326
VIFTA	2026	2026	5.7	VI!H11326
VIFTA	2027	2027	4.3	VI!I11326

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8409.91 has 51 lines; 8409.91.14 is distinguished from its siblings by: Other cylinder liners.	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; 8409.91.15 Cylinder heads and head covers; 8409.91.16 Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm; 8409.91.17 Other pistons	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
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.	Not verified – check required
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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8409.91.14. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 10% for 8409.91.14 was checked against BT2026 (cell BT2026!N12950), 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.	Checked against the source tariff file

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.