

HS 8409.91.13 detail

|                     |                                                                                                                                                                                                                                                                                                                                                          |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8409.91.13                                                                                                                                                                                                                                                                                                                                               |
| 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: / - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm |
| Unit                | chiếc                                                                                                                                                                                                                                                                                                                                                    |
| Generated           | 30/10/2026 15:58:59                                                                                                                                                                                                                                                                                                                                      |
| 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                | <a href="https://vietnamtariff.com/hs-code/84099113/">https://vietnamtariff.com/hs-code/84099113/</a>                                                                                                                                                                                                                                                    |

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!K12949 |
| Preferential (MFN)   | 10           | 10%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N12949 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12949 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA             | 0 (-PH, TH) | 0% (except PH,<br>TH) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AJCEP             | 0           | 0%                    | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA             | 0(-KH)      | 0% (except KH)        | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA             | 0           | 0%                    | Consolidated<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP             | 0           | 0%                    | Consolidated<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| VCFTA             | 0           | 0%                    | Consolidated<br>BT2026 | 2026                                      | VC                                   | 112/2022/NĐ-<br>CP | Ad valorem |
| VJEPA             | 0           | 0%                    | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | JV · Form VJ                         | 124/2022/NĐ-<br>CP | Ad valorem |
| VKFTA             | 0           | 0%                    | Consolidated<br>BT2026 | 2026                                      | VK                                   | 125/2022/NĐ-<br>CP | Ad valorem |
| VN-EAEU           | 0           | 0%                    | Consolidated<br>BT2026 | 2026                                      | EAV                                  | 113/2022/NĐ-<br>CP | Ad valorem |
| VN-LAO            | 0           | 0%                    | Consolidated<br>BT2026 |                                           | S                                    | 206/2025/NĐ-<br>CP | Ad valorem |
| EVFTA             | 1,2         | 1.2%                  | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA            | 1,2         | 1.2%                  | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |
| AHKFTA            | 2           | 2%                    | Consolidated<br>BT2026 | 2026                                      | AHK                                  | 123/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>A) | 5           | 5%                    | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>B) | 5           | 5%                    | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |

|                |     |                |                     |                         |                                   |                |                  |
|----------------|-----|----------------|---------------------|-------------------------|-----------------------------------|----------------|------------------|
| 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!E12228 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E12171 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F12171 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G12171 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H12171 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I12171 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J12171 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2            | AJ!E12223 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 1            | AJ!F12223 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G12223 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H12223 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I12223   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J12223   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E12224   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F12224   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G12224   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H12224   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I12224   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J12224   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F12227   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H12177 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F12183   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G12183   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H12183   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I12183   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J12183   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K12183   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E12216   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F12216   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G12216   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H12216   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I12216   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J12216   |
| VCFTA   | 2022                                   | 2022 | 3            | VC!D12261   |
| VCFTA   | 2023                                   | 2023 | 1            | VC!E12261   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F12261   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G12261   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H12261    |
| VCFTA   | 2027   | 2027 | 0            | VC!I12261    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D12246   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E12246   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F12246   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G12246   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H12246   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I12246   |
| AHKFTA  | 2022   | 2022 | 6            | AKH!D12246   |
| AHKFTA  | 2023   | 2023 | 4            | AKH!E12246   |
| AHKFTA  | 2024   | 2024 | 4            | AKH!F12246   |
| AHKFTA  | 2025   | 2025 | 2            | AKH!G12246   |
| AHKFTA  | 2026   | 2026 | 2            | AKH!H12246   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I12246   |
| EVFTA   | 2022   | 2022 | 6,2          | EV-NK!D12263 |
| EVFTA   | 2023   | 2023 | 5            | EV-NK!E12263 |
| EVFTA   | 2024   | 2024 | 3,7          | EV-NK!F12263 |
| EVFTA   | 2025   | 2025 | 2,5          | EV-NK!G12263 |
| EVFTA   | 2026   | 2026 | 1,2          | EV-NK!H12263 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I12263 |
| UKVFTA  | 2022   | 2022 | 6,2          | UKV!D12262   |
| UKVFTA  | 2023   | 2023 | 5            | UKV!E12262   |
| UKVFTA  | 2024   | 2024 | 3,7          | UKV!F12262   |
| UKVFTA  | 2025   | 2025 | 2,5          | UKV!G12262   |
| UKVFTA  | 2026   | 2026 | 1,2          | UKV!H12262   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I12262   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D12238   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E12238   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F12238   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G12238   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H12238   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I12238   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J12238   |
| RCEP A | 2022   | 2022           | 9            | RCEPT-A!D12246 |
| RCEP A | 2023   | 2023           | 8            | RCEPT-A!E12246 |
| RCEP A | 2024   | 2024           | 7            | RCEPT-A!F12246 |
| RCEP A | 2025   | 2025           | 6            | RCEPT-A!G12246 |
| RCEP A | 2026   | 2026           | 5            | RCEPT-A!H12246 |
| RCEP A | 2027   | 2027           | 4            | RCEPT-A!I12246 |
| RCEP B | 2022   | 2022           | 9            | B!D12246       |
| RCEP B | 2023   | 2023           | 8            | B!E12246       |
| RCEP B | 2024   | 2024           | 7            | B!F12246       |
| RCEP B | 2025   | 2025           | 6            | B!G12246       |
| RCEP B | 2026   | 2026           | 5            | B!H12246       |
| RCEP B | 2027   | 2027           | 4            | B!I12246       |
| RCEP C | 2022   | 2022           | 9            | C!D12246       |
| RCEP C | 2023   | 2023           | 8            | C!E12246       |
| RCEP C | 2024   | 2024           | 7            | C!F12246       |
| RCEP C | 2025   | 2025           | 6            | C!G12246       |
| RCEP C | 2026   | 2026           | 5            | C!H12246       |
| RCEP C | 2027   | 2027           | 4            | C!I12246       |
| RCEP D | 2022   | 2022           | 9,1          | D!D12245       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2023   | 2023 | 8,2          | D!E12245  |
| RCEP D | 2024   | 2024 | 7,3          | D!F12245  |
| RCEP D | 2025   | 2025 | 6,4          | D!G12245  |
| RCEP D | 2026   | 2026 | 5,5          | D!H12245  |
| RCEP D | 2027   | 2027 | 4,5          | D!I12245  |
| RCEP E | 2022   | 2022 | 9            | E!D12249  |
| RCEP E | 2023   | 2023 | 8            | E!E12249  |
| RCEP E | 2024   | 2024 | 7            | E!F12249  |
| RCEP E | 2025   | 2025 | 6            | E!G12249  |
| RCEP E | 2026   | 2026 | 5            | E!H12249  |
| RCEP E | 2027   | 2027 | 4            | E!I12249  |
| RCEP F | 2022   | 2022 | 9            | F!D12246  |
| RCEP F | 2023   | 2023 | 8            | F!E12246  |
| RCEP F | 2024   | 2024 | 7            | F!F12246  |
| RCEP F | 2025   | 2025 | 6            | F!G12246  |
| RCEP F | 2026   | 2026 | 5            | F!H12246  |
| RCEP F | 2027   | 2027 | 4            | F!I12246  |
| VIFTA  | 2024   | 2024 | 8,6          | VI!F11325 |
| VIFTA  | 2025   | 2025 | 7.1          | VI!G11325 |
| VIFTA  | 2026   | 2026 | 5.7          | VI!H11325 |
| VIFTA  | 2027   | 2027 | 4.3          | VI!I11325 |

### 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; 8409.91.13 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; 8409.91.14 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; 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 8409.91.13. 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 8409.91.13 was checked against BT2026 (cell BT2026!N12949), 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.