

HS 8409.91.52 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8409.91.52                                                                                                                                                                                                                                                                                                                                                                                                              |
| 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 vessels of Chapter 89: / - - - - For marine propulsion engines of a power not exceeding 22.38 kW: / - - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm |
| Unit                | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Generated           | 30/10/2026 19:56:12                                                                                                                                                                                                                                                                                                                                                                                                     |
| 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/84099152/">https://vietnamtariff.com/hs-code/84099152/</a>                                                                                                                                                                                                                                                                                                                   |

Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source        |
|----------------------|--------------|------------------------|----------------|------------|---------------|
| Ordinary import duty | 22.5         | 22.5%                  | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K12985 |
| Preferential (MFN)   | 15           | 15%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N12985 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12985 |
| 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 |
| AKFTA             | 0(-KH, TH)  | 0% (except KH,<br>TH) | 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 |
| VKFTA             | 0           | 0%                    | Consolidated<br>BT2026 | 2026                                      | VK                                   | 125/2022/NĐ-<br>CP | Ad valorem |
| VN-LAO            | 0           | 0%                    | Consolidated<br>BT2026 |                                           | S                                    | 206/2025/NĐ-<br>CP | Ad valorem |
| EVFTA             | 1,8         | 1.8%                  | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA            | 1,8         | 1.8%                  | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>A) | 7,5         | 7.5%                  | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>B) | 7,5         | 7.5%                  | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>C) | 7,5         | 7.5%                  | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>E) | 7,5         | 7.5%                  | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>F) | 7,5         | 7.5%                  | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>D) | 8,2         | 8.2%                  | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |

|         |     |                |                        |                         |                       |                |                     |
|---------|-----|----------------|------------------------|-------------------------|-----------------------|----------------|---------------------|
| VIFTA   | 8.6 | 8.6%           | Consolidated<br>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             |
| AHKFTA  | *   | * not eligible | Consolidated<br>BT2026 | 2026                    | AHK                   | 123/2022/NĐ-CP | Not eligible<br>(*) |
| AIFTA   | *   | * not eligible | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026 | AI                    | 122/2022/NĐ-CP | Not eligible<br>(*) |
| AJCEP   | *   | * not eligible | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027   | AJ                    | 120/2022/NĐ-CP | Not eligible<br>(*) |
| VJEPA   | *   | * not eligible | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027   | JV · Form VJ          | 124/2022/NĐ-CP | Not eligible<br>(*) |
| VN-EAEU | *   | * not eligible | Consolidated<br>BT2026 | 2026                    | EAV                   | 113/2022/NĐ-CP | Not eligible<br>(*) |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source    |
|-------|----------------------------------------|------|--------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AC!E12264 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E12207 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F12207 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G12207 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H12207 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I12207 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J12207 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | *            | AJ!E12259 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | *            | AJ!F12259 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | *            | AJ!G12259 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | *            | AJ!H12259 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | *            | AJ!I12259   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | *            | AJ!J12259   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | *            | VJ!E12260   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | *            | VJ!F12260   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | *            | VJ!G12260   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | *            | VJ!H12260   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | *            | VJ!I12260   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | *            | VJ!J12260   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F12263   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H12213 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F12219   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G12219   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H12219   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I12219   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J12219   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K12219   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E12252   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F12252   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G12252   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H12252   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I12252   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J12252   |
| VCFTA   | 2022                                   | 2022 | 3            | VC!D12297   |
| VCFTA   | 2023                                   | 2023 | 1            | VC!E12297   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F12297   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G12297   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H12297    |
| VCFTA   | 2027   | 2027 | 0            | VC!I12297    |
| VN-EAEU | 2022   | 2022 | *            | EAV!D12284   |
| VN-EAEU | 2023   | 2023 | *            | EAV!E12284   |
| VN-EAEU | 2024   | 2024 | *            | EAV!F12284   |
| VN-EAEU | 2025   | 2025 | *            | EAV!G12284   |
| VN-EAEU | 2026   | 2026 | *            | EAV!H12284   |
| VN-EAEU | 2027   | 2027 | *            | EAV!I12284   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D12282   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E12282   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F12282   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G12282   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H12282   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I12282   |
| EVFTA   | 2022   | 2022 | 9,3          | EV-NK!D12299 |
| EVFTA   | 2023   | 2023 | 7,5          | EV-NK!E12299 |
| EVFTA   | 2024   | 2024 | 5,6          | EV-NK!F12299 |
| EVFTA   | 2025   | 2025 | 3,7          | EV-NK!G12299 |
| EVFTA   | 2026   | 2026 | 1,8          | EV-NK!H12299 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I12299 |
| UKVFTA  | 2022   | 2022 | 9,3          | UKV!D12298   |
| UKVFTA  | 2023   | 2023 | 7,5          | UKV!E12298   |
| UKVFTA  | 2024   | 2024 | 5,6          | UKV!F12298   |
| UKVFTA  | 2025   | 2025 | 3,7          | UKV!G12298   |
| UKVFTA  | 2026   | 2026 | 1,8          | UKV!H12298   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I12298   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D12274   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E12274   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F12274   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G12274   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H12274   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I12274   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J12274   |
| RCEP A | 2022   | 2022           | 13,5         | RCEPT-A!D12282 |
| RCEP A | 2023   | 2023           | 12           | RCEPT-A!E12282 |
| RCEP A | 2024   | 2024           | 10,5         | RCEPT-A!F12282 |
| RCEP A | 2025   | 2025           | 9            | RCEPT-A!G12282 |
| RCEP A | 2026   | 2026           | 7,5          | RCEPT-A!H12282 |
| RCEP A | 2027   | 2027           | 6            | RCEPT-A!I12282 |
| RCEP B | 2022   | 2022           | 13,5         | B!D12282       |
| RCEP B | 2023   | 2023           | 12           | B!E12282       |
| RCEP B | 2024   | 2024           | 10,5         | B!F12282       |
| RCEP B | 2025   | 2025           | 9            | B!G12282       |
| RCEP B | 2026   | 2026           | 7,5          | B!H12282       |
| RCEP B | 2027   | 2027           | 6            | B!I12282       |
| RCEP C | 2022   | 2022           | 13,5         | C!D12282       |
| RCEP C | 2023   | 2023           | 12           | C!E12282       |
| RCEP C | 2024   | 2024           | 10,5         | C!F12282       |
| RCEP C | 2025   | 2025           | 9            | C!G12282       |
| RCEP C | 2026   | 2026           | 7,5          | C!H12282       |
| RCEP C | 2027   | 2027           | 6            | C!I12282       |
| RCEP D | 2022   | 2022           | 13,6         | D!D12281       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2023   | 2023 | 12,3         | D!E12281  |
| RCEP D | 2024   | 2024 | 10,9         | D!F12281  |
| RCEP D | 2025   | 2025 | 9,5          | D!G12281  |
| RCEP D | 2026   | 2026 | 8,2          | D!H12281  |
| RCEP D | 2027   | 2027 | 6,8          | D!I12281  |
| RCEP E | 2022   | 2022 | 13,5         | E!D12285  |
| RCEP E | 2023   | 2023 | 12           | E!E12285  |
| RCEP E | 2024   | 2024 | 10,5         | E!F12285  |
| RCEP E | 2025   | 2025 | 9            | E!G12285  |
| RCEP E | 2026   | 2026 | 7,5          | E!H12285  |
| RCEP E | 2027   | 2027 | 6            | E!I12285  |
| RCEP F | 2022   | 2022 | 13,5         | F!D12282  |
| RCEP F | 2023   | 2023 | 12           | F!E12282  |
| RCEP F | 2024   | 2024 | 10,5         | F!F12282  |
| RCEP F | 2025   | 2025 | 9            | F!G12282  |
| RCEP F | 2026   | 2026 | 7,5          | F!H12282  |
| RCEP F | 2027   | 2027 | 6            | F!I12282  |
| VIFTA  | 2024   | 2024 | 12,9         | VI!F11361 |
| VIFTA  | 2025   | 2025 | 10.7         | VI!G11361 |
| VIFTA  | 2026   | 2026 | 8.6          | VI!H11361 |
| VIFTA  | 2027   | 2027 | 6.4          | VI!I11361 |

### 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; 8409.91.52 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.              | 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 8409.91.52. 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 15% for 8409.91.52 was checked against BT2026 (cell BT2026!N12985), 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.