Vietnam Tariff Intelligence

HS 8409.99.23 detail

HS code	8409.99.23
Description	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08 / - Other: / - - Other: / - - - For engines of vehicles of heading 87.01: / - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm
Unit	chiếc
Generated	10/11/2026 14:49:37
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/84099923/

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!K13019
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N13019
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13019
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	0%	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!E12298
ATIGA	2022	2022	0	AT!E12241
ATIGA	2023	2023	0	AT!F12241
ATIGA	2024	2024	0	AT!G12241
ATIGA	2025	2025	0	AT!H12241
ATIGA	2026	2026	0	AT!I12241
ATIGA	2027	2027	0	AT!J12241
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12293
AJCEP	01/4/2023 - 31/3/2024	2023	1	AJ!F12293
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12293

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12293
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12293
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12293
VJEPA	30/12/2022 - 31/3/2023	2022	3,5	VJ!E12294
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F12294
VJEPA	01/4/2024 - 31/3/2025	2024	1	VJ!G12294
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12294
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12294
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12294
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12297
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12247
AIFTA	30/12/2022	2022	*	AI!F12253
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12253
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12253
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12253
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12253
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12253
VKFTA	2022	2022	0	VK!E12286
VKFTA	2023	2023	0	VK!F12286
VKFTA	2024	2024	0	VK!G12286
VKFTA	2025	2025	0	VK!H12286
VKFTA	2026	2026	0	VK!I12286
VKFTA	2027	2027	0	VK!J12286
VCFTA	2022	2022	3	VC!D12333
VCFTA	2023	2023	1	VC!E12333
VCFTA	2024	2024	0	VC!F12333

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12333
VCFTA	2026	2026	0	VC!H12333
VCFTA	2027	2027	0	VC!I12333
VN-EAEU	2022	2022	0	EAV!D12318
VN-EAEU	2023	2023	0	EAV!E12318
VN-EAEU	2024	2024	0	EAV!F12318
VN-EAEU	2025	2025	0	EAV!G12318
VN-EAEU	2026	2026	0	EAV!H12318
VN-EAEU	2027	2027	0	EAV!I12318
AHKFTA	2022	2022	6	AKH!D12316
AHKFTA	2023	2023	4	AKH!E12316
AHKFTA	2024	2024	4	AKH!F12316
AHKFTA	2025	2025	2	AKH!G12316
AHKFTA	2026	2026	2	AKH!H12316
AHKFTA	2027	2027	0	AKH!I12316
EVFTA	2022	2022	6,2	EV-NK!D12333
EVFTA	2023	2023	5	EV-NK!E12333
EVFTA	2024	2024	3,7	EV-NK!F12333
EVFTA	2025	2025	2,5	EV-NK!G12333
EVFTA	2026	2026	1,2	EV-NK!H12333
EVFTA	2027	2027	0	EV-NK!I12333
UKVFTA	2022	2022	6,2	UKV!D12332
UKVFTA	2023	2023	5	UKV!E12332
UKVFTA	2024	2024	3,7	UKV!F12332
UKVFTA	2025	2025	2,5	UKV!G12332
UKVFTA	2026	2026	1,2	UKV!H12332

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12332
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12310
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12310
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12310
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12310
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12310
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12310
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12310
RCEP A	2022	2022	9	RCEPT-A!D12316
RCEP A	2023	2023	8	RCEPT-A!E12316
RCEP A	2024	2024	7	RCEPT-A!F12316
RCEP A	2025	2025	6	RCEPT-A!G12316
RCEP A	2026	2026	5	RCEPT-A!H12316
RCEP A	2027	2027	4	RCEPT-A!I12316
RCEP B	2022	2022	9	B!D12316
RCEP B	2023	2023	8	B!E12316
RCEP B	2024	2024	7	B!F12316
RCEP B	2025	2025	6	B!G12316
RCEP B	2026	2026	5	B!H12316
RCEP B	2027	2027	4	B!I12316
RCEP C	2022	2022	9	C!D12316
RCEP C	2023	2023	8	C!E12316
RCEP C	2024	2024	7	C!F12316
RCEP C	2025	2025	6	C!G12316
RCEP C	2026	2026	5	C!H12316
RCEP C	2027	2027	4	C!I12316

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D12315
RCEP D	2023	2023	8,2	D!E12315
RCEP D	2024	2024	7,3	D!F12315
RCEP D	2025	2025	6,4	D!G12315
RCEP D	2026	2026	5,5	D!H12315
RCEP D	2027	2027	4,5	D!I12315
RCEP E	2022	2022	9	E!D12319
RCEP E	2023	2023	8	E!E12319
RCEP E	2024	2024	7	E!F12319
RCEP E	2025	2025	6	E!G12319
RCEP E	2026	2026	5	E!H12319
RCEP E	2027	2027	4	E!I12319
RCEP F	2022	2022	9	F!D12316
RCEP F	2023	2023	8	F!E12316
RCEP F	2024	2024	7	F!F12316
RCEP F	2025	2025	6	F!G12316
RCEP F	2026	2026	5	F!H12316
RCEP F	2027	2027	4	F!I12316
VIFTA	2024	2024	8,6	VI!F11395
VIFTA	2025	2025	7.1	VI!G11395
VIFTA	2026	2026	5.7	VI!H11395
VIFTA	2027	2027	4.3	VI!I11395

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 8409.99 has 54 lines; 8409.99.23 is distinguished from its siblings by: Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm.	8409.99.11 Carburettors and parts thereof; 8409.99.12 Cylinder blocks; crank cases; 8409.99.13 Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm; 8409.99.14 Other cylinder liners; 8409.99.15 Cylinder heads and head covers; 8409.99.16 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 8409.99.23. 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 8409.99.23 was checked against BT2026 (cell BT2026!N13019), 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.