Vietnam Tariff Intelligence

HS 8511.40.91 detail

HS code	8511.40.91
Description	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines / - Starter motors and dual purpose starter-generators: / - - Other: / - - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05
Unit	chiếc
Generated	07/11/2026 22:20:13
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/85114091/

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!K15199
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15199
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15199
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
ACFTA	0 (-PH)	0% (except PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-BN)	0% (except BN)	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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14502
ATIGA	2022	2022	0	AT!E14443
ATIGA	2023	2023	0	AT!F14443
ATIGA	2024	2024	0	AT!G14443
ATIGA	2025	2025	0	AT!H14443
ATIGA	2026	2026	0	AT!I14443
ATIGA	2027	2027	0	AT!J14443
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14497
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14497
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14497
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14497

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14497
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14497
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14498
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14498
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14498
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14498
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14498
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14498
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14501
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14449
AIFTA	30/12/2022	2022	0	AI!F14457
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14457
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14457
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14457
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14457
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14457
VKFTA	2022	2022	0	VK!E14488
VKFTA	2023	2023	0	VK!F14488
VKFTA	2024	2024	0	VK!G14488
VKFTA	2025	2025	0	VK!H14488
VKFTA	2026	2026	0	VK!I14488
VKFTA	2027	2027	0	VK!J14488
VCFTA	2022	2022	2	VC!D14543
VCFTA	2023	2023	1	VC!E14543
VCFTA	2024	2024	0	VC!F14543
VCFTA	2025	2025	0	VC!G14543

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14543
VCFTA	2027	2027	0	VC!I14543
VN-EAEU	2022	2022	0	EAV!D14520
VN-EAEU	2023	2023	0	EAV!E14520
VN-EAEU	2024	2024	0	EAV!F14520
VN-EAEU	2025	2025	0	EAV!G14520
VN-EAEU	2026	2026	0	EAV!H14520
VN-EAEU	2027	2027	0	EAV!I14520
AHKFTA	2022	2022	6	AKH!D14520
AHKFTA	2023	2023	4	AKH!E14520
AHKFTA	2024	2024	4	AKH!F14520
AHKFTA	2025	2025	2	AKH!G14520
AHKFTA	2026	2026	2	AKH!H14520
AHKFTA	2027	2027	0	AKH!I14520
EVFTA	2022	2022	6,2	EV-NK!D14535
EVFTA	2023	2023	5	EV-NK!E14535
EVFTA	2024	2024	3,7	EV-NK!F14535
EVFTA	2025	2025	2,5	EV-NK!G14535
EVFTA	2026	2026	1,2	EV-NK!H14535
EVFTA	2027	2027	0	EV-NK!I14535
UKVFTA	2022	2022	6,2	UKV!D14534
UKVFTA	2023	2023	5	UKV!E14534
UKVFTA	2024	2024	3,7	UKV!F14534
UKVFTA	2025	2025	2,5	UKV!G14534
UKVFTA	2026	2026	1,2	UKV!H14534
UKVFTA	2027	2027	0	UKV!I14534

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14527
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14527
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14527
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14527
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14527
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14527
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14527
RCEP A	2022	2022	9	RCEPT-A!D14522
RCEP A	2023	2023	8	RCEPT-A!E14522
RCEP A	2024	2024	7	RCEPT-A!F14522
RCEP A	2025	2025	6	RCEPT-A!G14522
RCEP A	2026	2026	5	RCEPT-A!H14522
RCEP A	2027	2027	4	RCEPT-A!I14522
RCEP B	2022	2022	9	B!D14522
RCEP B	2023	2023	8	B!E14522
RCEP B	2024	2024	7	B!F14522
RCEP B	2025	2025	6	B!G14522
RCEP B	2026	2026	5	B!H14522
RCEP B	2027	2027	4	B!I14522
RCEP C	2022	2022	9	C!D14522
RCEP C	2023	2023	8	C!E14522
RCEP C	2024	2024	7	C!F14522
RCEP C	2025	2025	6	C!G14522
RCEP C	2026	2026	5	C!H14522
RCEP C	2027	2027	4	C!I14522
RCEP D	2022	2022	9,1	D!D14521

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,2	D!E14521
RCEP D	2024	2024	7,3	D!F14521
RCEP D	2025	2025	6,4	D!G14521
RCEP D	2026	2026	5,5	D!H14521
RCEP D	2027	2027	4,5	D!I14521
RCEP E	2022	2022	9	E!D14525
RCEP E	2023	2023	8	E!E14525
RCEP E	2024	2024	7	E!F14525
RCEP E	2025	2025	6	E!G14525
RCEP E	2026	2026	5	E!H14525
RCEP E	2027	2027	4	E!I14525
RCEP F	2022	2022	9	F!D14522
RCEP F	2023	2023	8	F!E14522
RCEP F	2024	2024	7	F!F14522
RCEP F	2025	2025	6	F!G14522
RCEP F	2026	2026	5	F!H14522
RCEP F	2027	2027	4	F!I14522
VIFTA	2024	2024	8,6	VI!F13513
VIFTA	2025	2025	7.1	VI!G13513
VIFTA	2026	2026	5.7	VI!H13513
VIFTA	2027	2027	4.3	VI!I13513

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 8511.40 has 8 lines; 8511.40.91 is distinguished from its siblings by: For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05.	8511.40.10 Of a kind used for aircraft engines; 8511.40.21 For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05; 8511.40.29 Other; 8511.40.31 For engines of vehicles of heading 87.01; 8511.40.32 For engines of vehicles of heading 87.02, 87.03 or 87.04; 8511.40.33 For engines of vehicles of heading 87.05	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
HS-005	BLUE	Chapter 98 equivalent exists	8511.40.91 corresponds to Chapter 98 code 9849.29.49 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - Sử dụng cho động cơ của các nhóm 87.02, 87.03, 87.04 hoặc 87.05	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8511.40.91. 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 8511.40.91 was checked against BT2026 (cell BT2026!N15199), 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.