Vietnam Tariff Intelligence

HS 8409.99.38 detail

HS code	8409.99.38
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 87.11: / - - - - Other cylinder liners and pistons
Unit	chiếc
Generated	19/11/2026 03:27:22
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://mail.vietnamtariff.com/hs-code/84099938/

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!K13031
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N13031
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13031
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
VIFTA	8.6	8.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	15	15%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VKFTA	15	15%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5/0	7,5 / 0 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex B)	7,5/0	7,5 / 0 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex C)	7,5/0	7,5 / 0 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex D)	8,2/0	8,2 / 0 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex E)	7,5/0	7,5 / 0 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex F)	7,5/0	7,5 / 0 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
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
AKFTA	16	16%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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!E12310
ATIGA	2022	2022	0	AT!E12253
ATIGA	2023	2023	0	AT!F12253
ATIGA	2024	2024	0	AT!G12253
ATIGA	2025	2025	0	AT!H12253
ATIGA	2026	2026	0	AT!I12253
ATIGA	2027	2027	0	AT!J12253
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E12305
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F12305
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G12305

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H12305
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I12305
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J12305
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E12306
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F12306
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G12306
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H12306
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I12306
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J12306
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		16	AK!F12309
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H12259
AIFTA	30/12/2022	2022	*	AI!F12265
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12265
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12265
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12265
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12265
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12265
VKFTA	2022	2022	15	VK!E12298
VKFTA	2023	2023	15	VK!F12298
VKFTA	2024	2024	15	VK!G12298
VKFTA	2025	2025	15	VK!H12298
VKFTA	2026	2026	15	VK!I12298
VKFTA	2027	2027	15	VK!J12298
VCFTA	2022	2022	15	VC!D12345
VCFTA	2023	2023	15	VC!E12345
VCFTA	2024	2024	15	VC!F12345

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	15	VC!G12345
VCFTA	2026	2026	15	VC!H12345
VCFTA	2027	2027	15	VC!I12345
VN-EAEU	2022	2022	0	EAV!D12330
VN-EAEU	2023	2023	0	EAV!E12330
VN-EAEU	2024	2024	0	EAV!F12330
VN-EAEU	2025	2025	0	EAV!G12330
VN-EAEU	2026	2026	0	EAV!H12330
VN-EAEU	2027	2027	0	EAV!I12330
AHKFTA	2022	2022	*	AKH!D12328
AHKFTA	2023	2023	*	AKH!E12328
AHKFTA	2024	2024	*	AKH!F12328
AHKFTA	2025	2025	*	AKH!G12328
AHKFTA	2026	2026	*	AKH!H12328
AHKFTA	2027	2027	*	AKH!I12328
EVFTA	2022	2022	9,3	EV-NK!D12345
EVFTA	2023	2023	7,5	EV-NK!E12345
EVFTA	2024	2024	5,6	EV-NK!F12345
EVFTA	2025	2025	3,7	EV-NK!G12345
EVFTA	2026	2026	1,8	EV-NK!H12345
EVFTA	2027	2027	0	EV-NK!I12345
UKVFTA	2022	2022	9,3	UKV!D12344
UKVFTA	2023	2023	7,5	UKV!E12344
UKVFTA	2024	2024	5,6	UKV!F12344
UKVFTA	2025	2025	3,7	UKV!G12344
UKVFTA	2026	2026	1,8	UKV!H12344

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12344
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12324
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12324
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12324
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12324
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12324
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12324
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12324
RCEP A	2022	2022		RCEPT-A!12330
RCEP A	2023	2023		RCEPT-A!12330
RCEP A	2024	2024		RCEPT-A!12330
RCEP A	2025	2025		RCEPT-A!12330
RCEP A	2026	2026		RCEPT-A!12330
RCEP A	2027	2027		RCEPT-A!12330
RCEP B	2022	2022		B!12330
RCEP B	2023	2023		B!12330
RCEP B	2024	2024		B!12330
RCEP B	2025	2025		B!12330
RCEP B	2026	2026		B!12330
RCEP B	2027	2027		B!12330
RCEP C	2022	2022		C!12330
RCEP C	2023	2023		C!12330
RCEP C	2024	2024		C!12330
RCEP C	2025	2025		C!12330
RCEP C	2026	2026		C!12330
RCEP C	2027	2027		C!12330

FTA	Period	Year	Source value	Source
RCEP D	2022	2022		D!12329
RCEP D	2023	2023		D!12329
RCEP D	2024	2024		D!12329
RCEP D	2025	2025		D!12329
RCEP D	2026	2026		D!12329
RCEP D	2027	2027		D!12329
RCEP E	2022	2022		E!12333
RCEP E	2023	2023		E!12333
RCEP E	2024	2024		E!12333
RCEP E	2025	2025		E!12333
RCEP E	2026	2026		E!12333
RCEP E	2027	2027		E!12333
RCEP F	2022	2022		F!12330
RCEP F	2023	2023		F!12330
RCEP F	2024	2024		F!12330
RCEP F	2025	2025		F!12330
RCEP F	2026	2026		F!12330
RCEP F	2027	2027		F!12330
VIFTA	2024	2024	12.9	VI!F11407
VIFTA	2025	2025	10.7	VI!G11407
VIFTA	2026	2026	8.6	VI!H11407
VIFTA	2027	2027	6.4	VI!I11407

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	VCFTA 15%, VKFTA 15%, AKFTA 16%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8409.99 has 54 lines; 8409.99.38 is distinguished from its siblings by: Other cylinder liners and pistons.	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
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8409.99.38 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8409.99.38	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8409.99.38. 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 8409.99.38 was checked against BT2026 (cell BT2026!N13031), 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.