Vietnam Tariff Intelligence

HS 8409.91.38 detail

HS code	8409.91.38
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 vehicles of heading 87.11: / - - - - Piston rings and gudgeon pins
Unit	chiếc
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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/84099138/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	40.5	40.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12970
Preferential (MFN)	27	27%	26/2023/NĐ-CP	2023-07-15	BT2026!N12970
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12970
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	3,3	3.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,3	3.3%	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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	18.9	18.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	24	24%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
AHKFTA	27	27%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	27	27%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	27	27%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	27	27%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	27	27%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	27	27%	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 F)	27	27%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VCFTA	29	29%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		5	AC!E12249
ATIGA	2022	2022	0	AT!E12192
ATIGA	2023	2023	0	AT!F12192
ATIGA	2024	2024	0	AT!G12192
ATIGA	2025	2025	0	AT!H12192
ATIGA	2026	2026	0	AT!I12192
ATIGA	2027	2027	0	AT!J12192
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E12244
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F12244
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G12244

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H12244
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I12244
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J12244
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E12245
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F12245
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G12245
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H12245
VJEPA	01/4/2026 - 31/3/2027	2026	30	VJ!I12245
VJEPA	01/4/2027 - 31/3/2028	2027	30	VJ!J12245
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F12248
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H12198
AIFTA	30/12/2022	2022	*	AI!F12204
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12204
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12204
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12204
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12204
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12204
VKFTA	2022	2022	24	VK!E12237
VKFTA	2023	2023	24	VK!F12237
VKFTA	2024	2024	24	VK!G12237
VKFTA	2025	2025	24	VK!H12237
VKFTA	2026	2026	24	VK!I12237
VKFTA	2027	2027	24	VK!J12237
VCFTA	2022	2022	29	VC!D12282
VCFTA	2023	2023	29	VC!E12282
VCFTA	2024	2024	29	VC!F12282

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	29	VC!G12282
VCFTA	2026	2026	29	VC!H12282
VCFTA	2027	2027	29	VC!I12282
VN-EAEU	2022	2022	*	EAV!D12269
VN-EAEU	2023	2023	*	EAV!E12269
VN-EAEU	2024	2024	*	EAV!F12269
VN-EAEU	2025	2025	*	EAV!G12269
VN-EAEU	2026	2026	*	EAV!H12269
VN-EAEU	2027	2027	*	EAV!I12269
AHKFTA	2022	2022	27	AKH!D12267
AHKFTA	2023	2023	27	AKH!E12267
AHKFTA	2024	2024	27	AKH!F12267
AHKFTA	2025	2025	27	AKH!G12267
AHKFTA	2026	2026	27	AKH!H12267
AHKFTA	2027	2027	27	AKH!I12267
EVFTA	2022	2022	16,8	EV-NK!D12284
EVFTA	2023	2023	13,5	EV-NK!E12284
EVFTA	2024	2024	10,1	EV-NK!F12284
EVFTA	2025	2025	6,7	EV-NK!G12284
EVFTA	2026	2026	3,3	EV-NK!H12284
EVFTA	2027	2027	0	EV-NK!I12284
UKVFTA	2022	2022	16,8	UKV!D12283
UKVFTA	2023	2023	13,5	UKV!E12283
UKVFTA	2024	2024	10,1	UKV!F12283
UKVFTA	2025	2025	6,7	UKV!G12283
UKVFTA	2026	2026	3,3	UKV!H12283

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12283
CPTPP	(I)	2021 (DERIVED)	13,5	CPTPP!D12259
CPTPP	(II)	2022 (DERIVED)	10,1	CPTPP!E12259
CPTPP	(III)	2023 (DERIVED)	6,7	CPTPP!F12259
CPTPP	(IV)	2024 (DERIVED)	3,3	CPTPP!G12259
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12259
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12259
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12259
RCEP A	2022	2022	27	RCEPT-A!D12267
RCEP A	2023	2023	27	RCEPT-A!E12267
RCEP A	2024	2024	27	RCEPT-A!F12267
RCEP A	2025	2025	27	RCEPT-A!G12267
RCEP A	2026	2026	27	RCEPT-A!H12267
RCEP A	2027	2027	27	RCEPT-A!I12267
RCEP B	2022	2022	27	B!D12267
RCEP B	2023	2023	27	B!E12267
RCEP B	2024	2024	27	B!F12267
RCEP B	2025	2025	27	B!G12267
RCEP B	2026	2026	27	B!H12267
RCEP B	2027	2027	27	B!I12267
RCEP C	2022	2022	27	C!D12267
RCEP C	2023	2023	27	C!E12267
RCEP C	2024	2024	27	C!F12267
RCEP C	2025	2025	27	C!G12267
RCEP C	2026	2026	27	C!H12267
RCEP C	2027	2027	27	C!I12267

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27	D!D12266
RCEP D	2023	2023	27	D!E12266
RCEP D	2024	2024	27	D!F12266
RCEP D	2025	2025	27	D!G12266
RCEP D	2026	2026	27	D!H12266
RCEP D	2027	2027	27	D!I12266
RCEP E	2022	2022	27	E!D12270
RCEP E	2023	2023	27	E!E12270
RCEP E	2024	2024	27	E!F12270
RCEP E	2025	2025	27	E!G12270
RCEP E	2026	2026	27	E!H12270
RCEP E	2027	2027	27	E!I12270
RCEP F	2022	2022	27	F!D12267
RCEP F	2023	2023	27	F!E12267
RCEP F	2024	2024	27	F!F12267
RCEP F	2025	2025	27	F!G12267
RCEP F	2026	2026	27	F!H12267
RCEP F	2027	2027	27	F!I12267
VIFTA	2024	2024	24.3	VI!F11346
VIFTA	2025	2025	21.6	VI!G11346
VIFTA	2026	2026	18.9	VI!H11346
VIFTA	2027	2027	16.2	VI!I11346

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	AHKFTA 27%, RCEP (Annex A) 27%, RCEP (Annex B) 27%, RCEP (Annex C) 27%, RCEP (Annex D) 27%, RCEP (Annex E) 27%, RCEP (Annex F) 27%, VCFTA 29%, AJCEP 30%, VJEPA 30%: the preferential rate is equal to or higher than the MFN rate (27%) in the source tariff – claiming the FTA brings no saving.	MFN 27%		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 8409.91 has 51 lines; 8409.91.38 is distinguished from its siblings by: Piston rings and gudgeon pins.	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 8409.91.38. 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 27% for 8409.91.38 was checked against BT2026 (cell BT2026!N12970), 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.