Vietnam Tariff Intelligence

HS 8409.91.47 detail

HS code	8409.91.47
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 other vehicles of Chapter 87: / - - - - Other pistons
Unit	chiếc
Generated	03/11/2026 11:39:04
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/84099147/

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!K12979
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N12979
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12979
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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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
VCFTA	3	3%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	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
AKFTA	16	16%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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)		50	AC!E12258
ATIGA	2022	2022	0	AT!E12201
ATIGA	2023	2023	0	AT!F12201
ATIGA	2024	2024	0	AT!G12201
ATIGA	2025	2025	0	AT!H12201
ATIGA	2026	2026	0	AT!I12201
ATIGA	2027	2027	0	AT!J12201
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E12253
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F12253

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G12253
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H12253
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I12253
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J12253
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E12254
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F12254
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G12254
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H12254
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I12254
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J12254
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		16	AK!F12257
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H12207
AIFTA	30/12/2022	2022	*	AI!F12213
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12213
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12213
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12213
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12213
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12213
VKFTA	2022	2022	0	VK!E12246
VKFTA	2023	2023	0	VK!F12246
VKFTA	2024	2024	0	VK!G12246
VKFTA	2025	2025	0	VK!H12246
VKFTA	2026	2026	0	VK!I12246
VKFTA	2027	2027	0	VK!J12246
VCFTA	2022	2022	3	VC!D12291
VCFTA	2023	2023	3	VC!E12291

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	3	VC!F12291
VCFTA	2025	2025	3	VC!G12291
VCFTA	2026	2026	3	VC!H12291
VCFTA	2027	2027	3	VC!I12291
VN-EAEU	2022	2022	*	EAV!D12278
VN-EAEU	2023	2023	*	EAV!E12278
VN-EAEU	2024	2024	*	EAV!F12278
VN-EAEU	2025	2025	*	EAV!G12278
VN-EAEU	2026	2026	*	EAV!H12278
VN-EAEU	2027	2027	*	EAV!I12278
AHKFTA	2022	2022	*	AKH!D12276
AHKFTA	2023	2023	*	AKH!E12276
AHKFTA	2024	2024	*	AKH!F12276
AHKFTA	2025	2025	*	AKH!G12276
AHKFTA	2026	2026	*	AKH!H12276
AHKFTA	2027	2027	*	AKH!I12276
EVFTA	2022	2022	6,2	EV-NK!D12293
EVFTA	2023	2023	5	EV-NK!E12293
EVFTA	2024	2024	3,7	EV-NK!F12293
EVFTA	2025	2025	2,5	EV-NK!G12293
EVFTA	2026	2026	1,2	EV-NK!H12293
EVFTA	2027	2027	0	EV-NK!I12293
UKVFTA	2022	2022	6,2	UKV!D12292
UKVFTA	2023	2023	5	UKV!E12292
UKVFTA	2024	2024	3,7	UKV!F12292
UKVFTA	2025	2025	2,5	UKV!G12292

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	1,2	UKV!H12292
UKVFTA	2027	2027	0	UKV!I12292
CPTPP	(I)	2021 (DERIVED)	1,5	CPTPP!D12268
CPTPP	(II)	2022 (DERIVED)	1,1	CPTPP!E12268
CPTPP	(III)	2023 (DERIVED)	0,7	CPTPP!F12268
CPTPP	(IV)	2024 (DERIVED)	0,3	CPTPP!G12268
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12268
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12268
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12268
RCEP A	2022	2022	10	RCEPT-A!D12276
RCEP A	2023	2023	10	RCEPT-A!E12276
RCEP A	2024	2024	10	RCEPT-A!F12276
RCEP A	2025	2025	10	RCEPT-A!G12276
RCEP A	2026	2026	10	RCEPT-A!H12276
RCEP A	2027	2027	10	RCEPT-A!I12276
RCEP B	2022	2022	10	B!D12276
RCEP B	2023	2023	10	B!E12276
RCEP B	2024	2024	10	B!F12276
RCEP B	2025	2025	10	B!G12276
RCEP B	2026	2026	10	B!H12276
RCEP B	2027	2027	10	B!I12276
RCEP C	2022	2022	*	C!D12276
RCEP C	2023	2023	*	C!E12276
RCEP C	2024	2024	*	C!F12276
RCEP C	2025	2025	*	C!G12276
RCEP C	2026	2026	*	C!H12276

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I12276
RCEP D	2022	2022	*	D!D12275
RCEP D	2023	2023	*	D!E12275
RCEP D	2024	2024	*	D!F12275
RCEP D	2025	2025	*	D!G12275
RCEP D	2026	2026	*	D!H12275
RCEP D	2027	2027	*	D!I12275
RCEP E	2022	2022	*	E!D12279
RCEP E	2023	2023	*	E!E12279
RCEP E	2024	2024	*	E!F12279
RCEP E	2025	2025	*	E!G12279
RCEP E	2026	2026	*	E!H12279
RCEP E	2027	2027	*	E!I12279
RCEP F	2022	2022	10	F!D12276
RCEP F	2023	2023	10	F!E12276
RCEP F	2024	2024	10	F!F12276
RCEP F	2025	2025	10	F!G12276
RCEP F	2026	2026	10	F!H12276
RCEP F	2027	2027	10	F!I12276
VIFTA	2024	2024	*	VI!F11355
VIFTA	2025	2025	*	VI!G11355
VIFTA	2026	2026	*	VI!H11355
VIFTA	2027	2027	*	VI!I11355

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	RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex F) 10%, AKFTA 16%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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; 8409.91.47 is distinguished from its siblings by: Other pistons.	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
HS-005	BLUE	Chapter 98 equivalent exists	8409.91.47 corresponds to Chapter 98 code 9849.22.17 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - Piston khác	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 8409.91.47. 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 8409.91.47 was checked against BT2026 (cell BT2026!N12979), 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.