Vietnam Tariff Intelligence

HS 8409.91.77 detail

HS code	8409.91.77
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 engines: / - - - - Other pistons
Unit	chiếc
Generated	11/11/2026 05:11:24
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/84099177/

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!K13002
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N13002
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13002
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	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
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	7	7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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 C)	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
VKFTA	10	10%	Consolidated BT2026	2026	VK	125/2022/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	15	15%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E12281
ATIGA	2022	2022	0	AT!E12224
ATIGA	2023	2023	0	AT!F12224
ATIGA	2024	2024	0	AT!G12224
ATIGA	2025	2025	0	AT!H12224
ATIGA	2026	2026	0	AT!I12224
ATIGA	2027	2027	0	AT!J12224
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E12276
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F12276

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G12276
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H12276
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I12276
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J12276
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E12277
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F12277
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G12277
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H12277
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I12277
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J12277
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		16	AK!F12280
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H12230
AIFTA	30/12/2022	2022	*	AI!F12236
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12236
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12236
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12236
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12236
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12236
VKFTA	2022	2022	10	VK!E12269
VKFTA	2023	2023	10	VK!F12269
VKFTA	2024	2024	10	VK!G12269
VKFTA	2025	2025	10	VK!H12269
VKFTA	2026	2026	10	VK!I12269
VKFTA	2027	2027	10	VK!J12269
VCFTA	2022	2022	15	VC!D12314
VCFTA	2023	2023	15	VC!E12314

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	15	VC!F12314
VCFTA	2025	2025	15	VC!G12314
VCFTA	2026	2026	15	VC!H12314
VCFTA	2027	2027	15	VC!I12314
VN-EAEU	2022	2022	*	EAV!D12301
VN-EAEU	2023	2023	*	EAV!E12301
VN-EAEU	2024	2024	*	EAV!F12301
VN-EAEU	2025	2025	*	EAV!G12301
VN-EAEU	2026	2026	*	EAV!H12301
VN-EAEU	2027	2027	*	EAV!I12301
AHKFTA	2022	2022	*	AKH!D12299
AHKFTA	2023	2023	*	AKH!E12299
AHKFTA	2024	2024	*	AKH!F12299
AHKFTA	2025	2025	*	AKH!G12299
AHKFTA	2026	2026	*	AKH!H12299
AHKFTA	2027	2027	*	AKH!I12299
EVFTA	2022	2022	6,2	EV-NK!D12316
EVFTA	2023	2023	5	EV-NK!E12316
EVFTA	2024	2024	3,7	EV-NK!F12316
EVFTA	2025	2025	2,5	EV-NK!G12316
EVFTA	2026	2026	1,2	EV-NK!H12316
EVFTA	2027	2027	0	EV-NK!I12316
UKVFTA	2022	2022	6,2	UKV!D12315
UKVFTA	2023	2023	5	UKV!E12315
UKVFTA	2024	2024	3,7	UKV!F12315
UKVFTA	2025	2025	2,5	UKV!G12315

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	1,2	UKV!H12315
UKVFTA	2027	2027	0	UKV!I12315
CPTPP	(I)	2021 (DERIVED)	7,5	CPTPP!D12291
CPTPP	(II)	2022 (DERIVED)	5,6	CPTPP!E12291
CPTPP	(III)	2023 (DERIVED)	3,7	CPTPP!F12291
CPTPP	(IV)	2024 (DERIVED)	1,8	CPTPP!G12291
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12291
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12291
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12291
RCEP A	2022	2022	10	RCEPT-A!D12299
RCEP A	2023	2023	10	RCEPT-A!E12299
RCEP A	2024	2024	10	RCEPT-A!F12299
RCEP A	2025	2025	10	RCEPT-A!G12299
RCEP A	2026	2026	10	RCEPT-A!H12299
RCEP A	2027	2027	10	RCEPT-A!I12299
RCEP B	2022	2022	10	B!D12299
RCEP B	2023	2023	10	B!E12299
RCEP B	2024	2024	10	B!F12299
RCEP B	2025	2025	10	B!G12299
RCEP B	2026	2026	10	B!H12299
RCEP B	2027	2027	10	B!I12299
RCEP C	2022	2022	10	C!D12299
RCEP C	2023	2023	10	C!E12299
RCEP C	2024	2024	10	C!F12299
RCEP C	2025	2025	10	C!G12299
RCEP C	2026	2026	10	C!H12299

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	10	C!I12299
RCEP D	2022	2022	*	D!D12298
RCEP D	2023	2023	*	D!E12298
RCEP D	2024	2024	*	D!F12298
RCEP D	2025	2025	*	D!G12298
RCEP D	2026	2026	*	D!H12298
RCEP D	2027	2027	*	D!I12298
RCEP E	2022	2022	*	E!D12302
RCEP E	2023	2023	*	E!E12302
RCEP E	2024	2024	*	E!F12302
RCEP E	2025	2025	*	E!G12302
RCEP E	2026	2026	*	E!H12302
RCEP E	2027	2027	*	E!I12302
RCEP F	2022	2022	10	F!D12299
RCEP F	2023	2023	10	F!E12299
RCEP F	2024	2024	10	F!F12299
RCEP F	2025	2025	10	F!G12299
RCEP F	2026	2026	10	F!H12299
RCEP F	2027	2027	10	F!I12299
VIFTA	2024	2024	9	VI!F11378
VIFTA	2025	2025	8	VI!G11378
VIFTA	2026	2026	7	VI!H11378
VIFTA	2027	2027	6	VI!I11378

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 C) 10%, RCEP (Annex F) 10%, VKFTA 10%, VCFTA 15%, AKFTA 16%: 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; 8409.91.77 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8409.91.77. 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 8409.91.77 was checked against BT2026 (cell BT2026!N13002), 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.