Vietnam Tariff Intelligence

HS 8409.91.18 detail

HS code	8409.91.18
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 machinery of heading 84.29 or 84.30: / - - - - Piston rings and gudgeon pins
Unit	chiếc
Generated	04/11/2026 13:11:58
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/84099118/

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!K12954
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N12954
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12954
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, TH)	0% (except PH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH)	0% (except KH)	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-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
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)		0	AC!E12233
ATIGA	2022	2022	0	AT!E12176
ATIGA	2023	2023	0	AT!F12176
ATIGA	2024	2024	0	AT!G12176
ATIGA	2025	2025	0	AT!H12176
ATIGA	2026	2026	0	AT!I12176
ATIGA	2027	2027	0	AT!J12176
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12228
AJCEP	01/4/2023 - 31/3/2024	2023	1	AJ!F12228
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12228
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12228

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12228
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12228
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12229
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12229
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12229
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12229
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12229
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12229
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12232
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12182
AIFTA	30/12/2022	2022	*	AI!F12188
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12188
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12188
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12188
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12188
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12188
VKFTA	2022	2022	0	VK!E12221
VKFTA	2023	2023	0	VK!F12221
VKFTA	2024	2024	0	VK!G12221
VKFTA	2025	2025	0	VK!H12221
VKFTA	2026	2026	0	VK!I12221
VKFTA	2027	2027	0	VK!J12221
VCFTA	2022	2022	3	VC!D12266
VCFTA	2023	2023	1	VC!E12266
VCFTA	2024	2024	0	VC!F12266
VCFTA	2025	2025	0	VC!G12266

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12266
VCFTA	2027	2027	0	VC!I12266
VN-EAEU	2022	2022	*	EAV!D12251
VN-EAEU	2023	2023	*	EAV!E12251
VN-EAEU	2024	2024	*	EAV!F12251
VN-EAEU	2025	2025	*	EAV!G12251
VN-EAEU	2026	2026	*	EAV!H12251
VN-EAEU	2027	2027	*	EAV!I12251
AHKFTA	2022	2022	6	AKH!D12251
AHKFTA	2023	2023	4	AKH!E12251
AHKFTA	2024	2024	4	AKH!F12251
AHKFTA	2025	2025	2	AKH!G12251
AHKFTA	2026	2026	2	AKH!H12251
AHKFTA	2027	2027	0	AKH!I12251
EVFTA	2022	2022	6,2	EV-NK!D12268
EVFTA	2023	2023	5	EV-NK!E12268
EVFTA	2024	2024	3,7	EV-NK!F12268
EVFTA	2025	2025	2,5	EV-NK!G12268
EVFTA	2026	2026	1,2	EV-NK!H12268
EVFTA	2027	2027	0	EV-NK!I12268
UKVFTA	2022	2022	6,2	UKV!D12267
UKVFTA	2023	2023	5	UKV!E12267
UKVFTA	2024	2024	3,7	UKV!F12267
UKVFTA	2025	2025	2,5	UKV!G12267
UKVFTA	2026	2026	1,2	UKV!H12267
UKVFTA	2027	2027	0	UKV!I12267

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12243
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12243
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12243
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12243
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12243
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12243
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12243
RCEP A	2022	2022	9	RCEPT-A!D12251
RCEP A	2023	2023	8	RCEPT-A!E12251
RCEP A	2024	2024	7	RCEPT-A!F12251
RCEP A	2025	2025	6	RCEPT-A!G12251
RCEP A	2026	2026	5	RCEPT-A!H12251
RCEP A	2027	2027	4	RCEPT-A!I12251
RCEP B	2022	2022	9	B!D12251
RCEP B	2023	2023	8	B!E12251
RCEP B	2024	2024	7	B!F12251
RCEP B	2025	2025	6	B!G12251
RCEP B	2026	2026	5	B!H12251
RCEP B	2027	2027	4	B!I12251
RCEP C	2022	2022	9	C!D12251
RCEP C	2023	2023	8	C!E12251
RCEP C	2024	2024	7	C!F12251
RCEP C	2025	2025	6	C!G12251
RCEP C	2026	2026	5	C!H12251
RCEP C	2027	2027	4	C!I12251
RCEP D	2022	2022	9,1	D!D12250

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,2	D!E12250
RCEP D	2024	2024	7,3	D!F12250
RCEP D	2025	2025	6,4	D!G12250
RCEP D	2026	2026	5,5	D!H12250
RCEP D	2027	2027	4,5	D!I12250
RCEP E	2022	2022	9	E!D12254
RCEP E	2023	2023	8	E!E12254
RCEP E	2024	2024	7	E!F12254
RCEP E	2025	2025	6	E!G12254
RCEP E	2026	2026	5	E!H12254
RCEP E	2027	2027	4	E!I12254
RCEP F	2022	2022	9	F!D12251
RCEP F	2023	2023	8	F!E12251
RCEP F	2024	2024	7	F!F12251
RCEP F	2025	2025	6	F!G12251
RCEP F	2026	2026	5	F!H12251
RCEP F	2027	2027	4	F!I12251
VIFTA	2024	2024	8.6	VI!F11330
VIFTA	2025	2025	7.1	VI!G11330
VIFTA	2026	2026	5.7	VI!H11330
VIFTA	2027	2027	4.3	VI!I11330

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 8409.91 has 51 lines; 8409.91.18 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 8409.91.18. 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 8409.91.18 was checked against BT2026 (cell BT2026!N12954), 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.