

HS 8409.91.37 detail

|                     |                                                                                                                                                                                                                                                                  |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8409.91.37                                                                                                                                                                                                                                                       |
| 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: / - - - - Pistons |
| Unit                | chiếc                                                                                                                                                                                                                                                            |
| Generated           | 31/10/2026 00:34:20                                                                                                                                                                                                                                              |
| 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                | <a href="https://vietnamtariff.com/hs-code/84099137/">https://vietnamtariff.com/hs-code/84099137/</a>                                                                                                                                                            |

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!K12969 |
| Preferential (MFN)   | 27           | 27%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N12969 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12969 |
| 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<br>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!E12248 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E12191 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F12191 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G12191 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H12191 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I12191 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J12191 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 30           | AJ!E12243 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 30           | AJ!F12243 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 30           | AJ!G12243 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 30           | AJ!H12243   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 30           | AJ!I12243   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 30           | AJ!J12243   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 30           | VJ!E12244   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 30           | VJ!F12244   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 30           | VJ!G12244   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 30           | VJ!H12244   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 30           | VJ!I12244   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 30           | VJ!J12244   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 24           | AK!F12247   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5            | AANZ!H12197 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F12203   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G12203   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H12203   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I12203   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J12203   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K12203   |
| VKFTA   | 2022                                   | 2022 | 24           | VK!E12236   |
| VKFTA   | 2023                                   | 2023 | 24           | VK!F12236   |
| VKFTA   | 2024                                   | 2024 | 24           | VK!G12236   |
| VKFTA   | 2025                                   | 2025 | 24           | VK!H12236   |
| VKFTA   | 2026                                   | 2026 | 24           | VK!I12236   |
| VKFTA   | 2027                                   | 2027 | 24           | VK!J12236   |
| VCFTA   | 2022                                   | 2022 | 29           | VC!D12281   |
| VCFTA   | 2023                                   | 2023 | 29           | VC!E12281   |
| VCFTA   | 2024                                   | 2024 | 29           | VC!F12281   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2025   | 2025 | 29           | VC!G12281    |
| VCFTA   | 2026   | 2026 | 29           | VC!H12281    |
| VCFTA   | 2027   | 2027 | 29           | VC!I12281    |
| VN-EAEU | 2022   | 2022 | *            | EAV!D12268   |
| VN-EAEU | 2023   | 2023 | *            | EAV!E12268   |
| VN-EAEU | 2024   | 2024 | *            | EAV!F12268   |
| VN-EAEU | 2025   | 2025 | *            | EAV!G12268   |
| VN-EAEU | 2026   | 2026 | *            | EAV!H12268   |
| VN-EAEU | 2027   | 2027 | *            | EAV!I12268   |
| AHKFTA  | 2022   | 2022 | 27           | AKH!D12266   |
| AHKFTA  | 2023   | 2023 | 27           | AKH!E12266   |
| AHKFTA  | 2024   | 2024 | 27           | AKH!F12266   |
| AHKFTA  | 2025   | 2025 | 27           | AKH!G12266   |
| AHKFTA  | 2026   | 2026 | 27           | AKH!H12266   |
| AHKFTA  | 2027   | 2027 | 27           | AKH!I12266   |
| EVFTA   | 2022   | 2022 | 16,8         | EV-NK!D12283 |
| EVFTA   | 2023   | 2023 | 13,5         | EV-NK!E12283 |
| EVFTA   | 2024   | 2024 | 10,1         | EV-NK!F12283 |
| EVFTA   | 2025   | 2025 | 6,7          | EV-NK!G12283 |
| EVFTA   | 2026   | 2026 | 3,3          | EV-NK!H12283 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I12283 |
| UKVFTA  | 2022   | 2022 | 16,8         | UKV!D12282   |
| UKVFTA  | 2023   | 2023 | 13,5         | UKV!E12282   |
| UKVFTA  | 2024   | 2024 | 10,1         | UKV!F12282   |
| UKVFTA  | 2025   | 2025 | 6,7          | UKV!G12282   |
| UKVFTA  | 2026   | 2026 | 3,3          | UKV!H12282   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I12282     |
| CPTPP  | (I)    | 2021 (DERIVED) | 13,5         | CPTPP!D12258   |
| CPTPP  | (II)   | 2022 (DERIVED) | 10,1         | CPTPP!E12258   |
| CPTPP  | (III)  | 2023 (DERIVED) | 6,7          | CPTPP!F12258   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 3,3          | CPTPP!G12258   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H12258   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I12258   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J12258   |
| RCEP A | 2022   | 2022           | 27           | RCEPT-A!D12266 |
| RCEP A | 2023   | 2023           | 27           | RCEPT-A!E12266 |
| RCEP A | 2024   | 2024           | 27           | RCEPT-A!F12266 |
| RCEP A | 2025   | 2025           | 27           | RCEPT-A!G12266 |
| RCEP A | 2026   | 2026           | 27           | RCEPT-A!H12266 |
| RCEP A | 2027   | 2027           | 27           | RCEPT-A!I12266 |
| RCEP B | 2022   | 2022           | 27           | B!D12266       |
| RCEP B | 2023   | 2023           | 27           | B!E12266       |
| RCEP B | 2024   | 2024           | 27           | B!F12266       |
| RCEP B | 2025   | 2025           | 27           | B!G12266       |
| RCEP B | 2026   | 2026           | 27           | B!H12266       |
| RCEP B | 2027   | 2027           | 27           | B!I12266       |
| RCEP C | 2022   | 2022           | 27           | C!D12266       |
| RCEP C | 2023   | 2023           | 27           | C!E12266       |
| RCEP C | 2024   | 2024           | 27           | C!F12266       |
| RCEP C | 2025   | 2025           | 27           | C!G12266       |
| RCEP C | 2026   | 2026           | 27           | C!H12266       |
| RCEP C | 2027   | 2027           | 27           | C!I12266       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2022   | 2022 | 27           | D!D12265  |
| RCEP D | 2023   | 2023 | 27           | D!E12265  |
| RCEP D | 2024   | 2024 | 27           | D!F12265  |
| RCEP D | 2025   | 2025 | 27           | D!G12265  |
| RCEP D | 2026   | 2026 | 27           | D!H12265  |
| RCEP D | 2027   | 2027 | 27           | D!I12265  |
| RCEP E | 2022   | 2022 | 27           | E!D12269  |
| RCEP E | 2023   | 2023 | 27           | E!E12269  |
| RCEP E | 2024   | 2024 | 27           | E!F12269  |
| RCEP E | 2025   | 2025 | 27           | E!G12269  |
| RCEP E | 2026   | 2026 | 27           | E!H12269  |
| RCEP E | 2027   | 2027 | 27           | E!I12269  |
| RCEP F | 2022   | 2022 | 27           | F!D12266  |
| RCEP F | 2023   | 2023 | 27           | F!E12266  |
| RCEP F | 2024   | 2024 | 27           | F!F12266  |
| RCEP F | 2025   | 2025 | 27           | F!G12266  |
| RCEP F | 2026   | 2026 | 27           | F!H12266  |
| RCEP F | 2027   | 2027 | 27           | F!I12266  |
| VIFTA  | 2024   | 2024 | 24.3         | VI!F11345 |
| VIFTA  | 2025   | 2025 | 21.6         | VI!G11345 |
| VIFTA  | 2026   | 2026 | 18.9         | VI!H11345 |
| VIFTA  | 2027   | 2027 | 16.2         | VI!I11345 |

### 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; 8409.91.37 is distinguished from its siblings by: 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 8409.91.37. 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 8409.91.37 was checked against BT2026 (cell BT2026!N12969), 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.