Vietnam Tariff Intelligence

HS 8409.99.65 detail

HS code	8409.99.65
Description	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08 / - Other: / - - Other: / - - - For engines of vessels of Chapter 89: / - - - - For marine propulsion engines of a power exceeding 22.38 kW: / - - - - - Other pistons
Unit	chiếc
Generated	11/11/2026 21:48:41
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/84099965/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13056
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N13056
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13056
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	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	0%	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	0,3	0.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,3	0.3%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	2.1	2.1%	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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12335
ATIGA	2022	2022	0	AT!E12278
ATIGA	2023	2023	0	AT!F12278
ATIGA	2024	2024	0	AT!G12278
ATIGA	2025	2025	0	AT!H12278
ATIGA	2026	2026	0	AT!I12278
ATIGA	2027	2027	0	AT!J12278
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E12330
AJCEP	01/4/2023 - 31/3/2024	2023	3	AJ!F12330
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12330

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12330
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12330
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12330
VJEPA	30/12/2022 - 31/3/2023	2022	0.5	VJ!E12331
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12331
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12331
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12331
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12331
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12331
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12334
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12284
AIFTA	30/12/2022	2022	*	AI!F12290
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12290
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12290
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12290
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12290
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12290
VKFTA	2022	2022	0	VK!E12323
VKFTA	2023	2023	0	VK!F12323
VKFTA	2024	2024	0	VK!G12323
VKFTA	2025	2025	0	VK!H12323
VKFTA	2026	2026	0	VK!I12323
VKFTA	2027	2027	0	VK!J12323
VCFTA	2022	2022	3	VC!D12370
VCFTA	2023	2023	3	VC!E12370
VCFTA	2024	2024	0	VC!F12370

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12370
VCFTA	2026	2026	0	VC!H12370
VCFTA	2027	2027	0	VC!I12370
VN-EAEU	2022	2022	0	EAV!D12355
VN-EAEU	2023	2023	0	EAV!E12355
VN-EAEU	2024	2024	0	EAV!F12355
VN-EAEU	2025	2025	0	EAV!G12355
VN-EAEU	2026	2026	0	EAV!H12355
VN-EAEU	2027	2027	0	EAV!I12355
AHKFTA	2022	2022	2	AKH!D12353
AHKFTA	2023	2023	1	AKH!E12353
AHKFTA	2024	2024	1	AKH!F12353
AHKFTA	2025	2025	1	AKH!G12353
AHKFTA	2026	2026	1	AKH!H12353
AHKFTA	2027	2027	0	AKH!I12353
EVFTA	2022	2022	1,8	EV-NK!D12370
EVFTA	2023	2023	1,5	EV-NK!E12370
EVFTA	2024	2024	1,1	EV-NK!F12370
EVFTA	2025	2025	0,7	EV-NK!G12370
EVFTA	2026	2026	0,3	EV-NK!H12370
EVFTA	2027	2027	0	EV-NK!I12370
UKVFTA	2022	2022	1,8	UKV!D12369
UKVFTA	2023	2023	1,5	UKV!E12369
UKVFTA	2024	2024	1,1	UKV!F12369
UKVFTA	2025	2025	0,7	UKV!G12369
UKVFTA	2026	2026	0,3	UKV!H12369

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12369
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12349
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12349
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12349
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12349
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12349
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12349
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12349
RCEP A	2022	2022	0	RCEPT-A!D12357
RCEP A	2023	2023	0	RCEPT-A!E12357
RCEP A	2024	2024	0	RCEPT-A!F12357
RCEP A	2025	2025	0	RCEPT-A!G12357
RCEP A	2026	2026	0	RCEPT-A!H12357
RCEP A	2027	2027	0	RCEPT-A!I12357
RCEP B	2022	2022	0	B!D12357
RCEP B	2023	2023	0	B!E12357
RCEP B	2024	2024	0	B!F12357
RCEP B	2025	2025	0	B!G12357
RCEP B	2026	2026	0	B!H12357
RCEP B	2027	2027	0	B!I12357
RCEP C	2022	2022	0	C!D12357
RCEP C	2023	2023	0	C!E12357
RCEP C	2024	2024	0	C!F12357
RCEP C	2025	2025	0	C!G12357
RCEP C	2026	2026	0	C!H12357
RCEP C	2027	2027	0	C!I12357

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12356
RCEP D	2023	2023	0	D!E12356
RCEP D	2024	2024	0	D!F12356
RCEP D	2025	2025	0	D!G12356
RCEP D	2026	2026	0	D!H12356
RCEP D	2027	2027	0	D!I12356
RCEP E	2022	2022	0	E!D12360
RCEP E	2023	2023	0	E!E12360
RCEP E	2024	2024	0	E!F12360
RCEP E	2025	2025	0	E!G12360
RCEP E	2026	2026	0	E!H12360
RCEP E	2027	2027	0	E!I12360
RCEP F	2022	2022	0	F!D12357
RCEP F	2023	2023	0	F!E12357
RCEP F	2024	2024	0	F!F12357
RCEP F	2025	2025	0	F!G12357
RCEP F	2026	2026	0	F!H12357
RCEP F	2027	2027	0	F!I12357
VIFTA	2024	2024	2.7	VI!F11432
VIFTA	2025	2025	2.4	VI!G11432
VIFTA	2026	2026	2.1	VI!H11432
VIFTA	2027	2027	1.8	VI!I11432

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 8409.99 has 54 lines; 8409.99.65 is distinguished from its siblings by: Other pistons.	8409.99.11 Carburettors and parts thereof; 8409.99.12 Cylinder blocks; crank cases; 8409.99.13 Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm; 8409.99.14 Other cylinder liners; 8409.99.15 Cylinder heads and head covers; 8409.99.16 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 8409.99.65. 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 3% for 8409.99.65 was checked against BT2026 (cell BT2026!N13056), 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.