Vietnam Tariff Intelligence

HS 8409.91.28 detail

HS code	8409.91.28
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 87.01: / - - - - Piston rings and gudgeon pins
Unit	chiếc
Generated	12/11/2026 13:27:27
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/84099128/

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!K12962
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N12962
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12962
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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	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 D)	6,9	6.9%	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
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	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
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!E12241
ATIGA	2022	2022	0	AT!E12184
ATIGA	2023	2023	0	AT!F12184
ATIGA	2024	2024	0	AT!G12184
ATIGA	2025	2025	0	AT!H12184
ATIGA	2026	2026	0	AT!I12184
ATIGA	2027	2027	0	AT!J12184
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12236
AJCEP	01/4/2023 - 31/3/2024	2023	1	AJ!F12236
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12236

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12236
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12236
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12236
VJEPA	30/12/2022 - 31/3/2023	2022	3.5	VJ!E12237
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F12237
VJEPA	01/4/2024 - 31/3/2025	2024	1	VJ!G12237
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12237
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12237
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12237
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12240
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12190
AIFTA	30/12/2022	2022	*	AI!F12196
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12196
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12196
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12196
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12196
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12196
VKFTA	2022	2022	0	VK!E12229
VKFTA	2023	2023	0	VK!F12229
VKFTA	2024	2024	0	VK!G12229
VKFTA	2025	2025	0	VK!H12229
VKFTA	2026	2026	0	VK!I12229
VKFTA	2027	2027	0	VK!J12229
VCFTA	2022	2022	3	VC!D12274
VCFTA	2023	2023	1	VC!E12274
VCFTA	2024	2024	0	VC!F12274

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12274
VCFTA	2026	2026	0	VC!H12274
VCFTA	2027	2027	0	VC!I12274
VN-EAEU	2022	2022	*	EAV!D12259
VN-EAEU	2023	2023	*	EAV!E12259
VN-EAEU	2024	2024	*	EAV!F12259
VN-EAEU	2025	2025	*	EAV!G12259
VN-EAEU	2026	2026	*	EAV!H12259
VN-EAEU	2027	2027	*	EAV!I12259
AHKFTA	2022	2022	10	AKH!D12259
AHKFTA	2023	2023	10	AKH!E12259
AHKFTA	2024	2024	10	AKH!F12259
AHKFTA	2025	2025	10	AKH!G12259
AHKFTA	2026	2026	10	AKH!H12259
AHKFTA	2027	2027	10	AKH!I12259
EVFTA	2022	2022	6,2	EV-NK!D12276
EVFTA	2023	2023	5	EV-NK!E12276
EVFTA	2024	2024	3,7	EV-NK!F12276
EVFTA	2025	2025	2,5	EV-NK!G12276
EVFTA	2026	2026	1,2	EV-NK!H12276
EVFTA	2027	2027	0	EV-NK!I12276
UKVFTA	2022	2022	6,2	UKV!D12275
UKVFTA	2023	2023	5	UKV!E12275
UKVFTA	2024	2024	3,7	UKV!F12275
UKVFTA	2025	2025	2,5	UKV!G12275
UKVFTA	2026	2026	1,2	UKV!H12275

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12275
CPTPP	(I)	2021 (DERIVED)	7,5	CPTPP!D12251
CPTPP	(II)	2022 (DERIVED)	5,6	CPTPP!E12251
CPTPP	(III)	2023 (DERIVED)	3,7	CPTPP!F12251
CPTPP	(IV)	2024 (DERIVED)	1,8	CPTPP!G12251
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12251
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12251
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12251
RCEP A	2022	2022	9,3	RCEPT-A!D12259
RCEP A	2023	2023	8,7	RCEPT-A!E12259
RCEP A	2024	2024	8	RCEPT-A!F12259
RCEP A	2025	2025	7,3	RCEPT-A!G12259
RCEP A	2026	2026	6,7	RCEPT-A!H12259
RCEP A	2027	2027	6	RCEPT-A!I12259
RCEP B	2022	2022	9,3	B!D12259
RCEP B	2023	2023	8,7	B!E12259
RCEP B	2024	2024	8	B!F12259
RCEP B	2025	2025	7,3	B!G12259
RCEP B	2026	2026	6,7	B!H12259
RCEP B	2027	2027	6	B!I12259
RCEP C	2022	2022	10	C!D12259
RCEP C	2023	2023	10	C!E12259
RCEP C	2024	2024	10	C!F12259
RCEP C	2025	2025	10	C!G12259
RCEP C	2026	2026	10	C!H12259
RCEP C	2027	2027	10	C!I12259

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,4	D!D12258
RCEP D	2023	2023	8,8	D!E12258
RCEP D	2024	2024	8,1	D!F12258
RCEP D	2025	2025	7,5	D!G12258
RCEP D	2026	2026	6,9	D!H12258
RCEP D	2027	2027	6,3	D!I12258
RCEP E	2022	2022	9,3	E!D12262
RCEP E	2023	2023	8,7	E!E12262
RCEP E	2024	2024	8	E!F12262
RCEP E	2025	2025	7,3	E!G12262
RCEP E	2026	2026	6,7	E!H12262
RCEP E	2027	2027	6	E!I12262
RCEP F	2022	2022	9,3	F!D12259
RCEP F	2023	2023	8,7	F!E12259
RCEP F	2024	2024	8	F!F12259
RCEP F	2025	2025	7,3	F!G12259
RCEP F	2026	2026	6,7	F!H12259
RCEP F	2027	2027	6	F!I12259
VIFTA	2024	2024	8.6	VI!F11338
VIFTA	2025	2025	7.1	VI!G11338
VIFTA	2026	2026	5.7	VI!H11338
VIFTA	2027	2027	4.3	VI!I11338

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 10%, RCEP (Annex C) 10%: 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; 8409.91.28 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 8409.91.28. 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 8409.91.28 was checked against BT2026 (cell BT2026!N12962), 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.