Vietnam Tariff Intelligence

HS 8409.99.36 detail

HS code	8409.99.36
Description	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08 / - Other: / - - Other: / - - - For engines of vehicles of heading 87.11: / - - - - Piston rings and gudgeon pins
Unit	chiếc
Generated	09/11/2026 21:52:11
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/84099936/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13029
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N13029
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13029
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
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

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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/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
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	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
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8.6	8.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VCFTA	15	15%	Consolidated BT2026	2026	VC	112/2022/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
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 (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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!E12308
ATIGA	2022	2022	0	AT!E12251
ATIGA	2023	2023	0	AT!F12251
ATIGA	2024	2024	0	AT!G12251
ATIGA	2025	2025	0	AT!H12251
ATIGA	2026	2026	0	AT!I12251
ATIGA	2027	2027	0	AT!J12251
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E12303
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F12303
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G12303

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H12303
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I12303
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J12303
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E12304
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F12304
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G12304
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H12304
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I12304
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J12304
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		16	AK!F12307
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H12257
AIFTA	30/12/2022	2022	*	AI!F12263
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12263
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12263
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12263
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12263
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12263
VKFTA	2022	2022	0	VK!E12296
VKFTA	2023	2023	0	VK!F12296
VKFTA	2024	2024	0	VK!G12296
VKFTA	2025	2025	0	VK!H12296
VKFTA	2026	2026	0	VK!I12296
VKFTA	2027	2027	0	VK!J12296
VCFTA	2022	2022	15	VC!D12343
VCFTA	2023	2023	15	VC!E12343
VCFTA	2024	2024	15	VC!F12343

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	15	VC!G12343
VCFTA	2026	2026	15	VC!H12343
VCFTA	2027	2027	15	VC!I12343
VN-EAEU	2022	2022	0	EAV!D12328
VN-EAEU	2023	2023	0	EAV!E12328
VN-EAEU	2024	2024	0	EAV!F12328
VN-EAEU	2025	2025	0	EAV!G12328
VN-EAEU	2026	2026	0	EAV!H12328
VN-EAEU	2027	2027	0	EAV!I12328
AHKFTA	2022	2022	*	AKH!D12326
AHKFTA	2023	2023	*	AKH!E12326
AHKFTA	2024	2024	*	AKH!F12326
AHKFTA	2025	2025	*	AKH!G12326
AHKFTA	2026	2026	*	AKH!H12326
AHKFTA	2027	2027	*	AKH!I12326
EVFTA	2022	2022	9,3	EV-NK!D12343
EVFTA	2023	2023	7,5	EV-NK!E12343
EVFTA	2024	2024	5,6	EV-NK!F12343
EVFTA	2025	2025	3,7	EV-NK!G12343
EVFTA	2026	2026	1,8	EV-NK!H12343
EVFTA	2027	2027	0	EV-NK!I12343
UKVFTA	2022	2022	9,3	UKV!D12342
UKVFTA	2023	2023	7,5	UKV!E12342
UKVFTA	2024	2024	5,6	UKV!F12342
UKVFTA	2025	2025	3,7	UKV!G12342
UKVFTA	2026	2026	1,8	UKV!H12342

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12342
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12322
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12322
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12322
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12322
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12322
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12322
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12322
RCEP A	2022	2022	13,5	RCEPT-A!D12326
RCEP A	2023	2023	12	RCEPT-A!E12326
RCEP A	2024	2024	10,5	RCEPT-A!F12326
RCEP A	2025	2025	9	RCEPT-A!G12326
RCEP A	2026	2026	7,5	RCEPT-A!H12326
RCEP A	2027	2027	6	RCEPT-A!I12326
RCEP B	2022	2022	13,5	B!D12326
RCEP B	2023	2023	12	B!E12326
RCEP B	2024	2024	10,5	B!F12326
RCEP B	2025	2025	9	B!G12326
RCEP B	2026	2026	7,5	B!H12326
RCEP B	2027	2027	6	B!I12326
RCEP C	2022	2022	13,5	C!D12326
RCEP C	2023	2023	12	C!E12326
RCEP C	2024	2024	10,5	C!F12326
RCEP C	2025	2025	9	C!G12326
RCEP C	2026	2026	7,5	C!H12326
RCEP C	2027	2027	6	C!I12326

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D12325
RCEP D	2023	2023	12,3	D!E12325
RCEP D	2024	2024	10,9	D!F12325
RCEP D	2025	2025	9,5	D!G12325
RCEP D	2026	2026	8,2	D!H12325
RCEP D	2027	2027	6,8	D!I12325
RCEP E	2022	2022	13,5	E!D12329
RCEP E	2023	2023	12	E!E12329
RCEP E	2024	2024	10,5	E!F12329
RCEP E	2025	2025	9	E!G12329
RCEP E	2026	2026	7,5	E!H12329
RCEP E	2027	2027	6	E!I12329
RCEP F	2022	2022	13,5	F!D12326
RCEP F	2023	2023	12	F!E12326
RCEP F	2024	2024	10,5	F!F12326
RCEP F	2025	2025	9	F!G12326
RCEP F	2026	2026	7,5	F!H12326
RCEP F	2027	2027	6	F!I12326
VIFTA	2024	2024	12.9	VI!F11405
VIFTA	2025	2025	10.7	VI!G11405
VIFTA	2026	2026	8.6	VI!H11405
VIFTA	2027	2027	6.4	VI!I11405

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	VCFTA 15%, AKFTA 16%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 8409.99 has 54 lines; 8409.99.36 is distinguished from its siblings by: Piston rings and gudgeon pins.	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 8409.99.36. 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 15% for 8409.99.36 was checked against BT2026 (cell BT2026!N13029), 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.