Vietnam Tariff Intelligence

HS 8409.99.46 detail

HS code	8409.99.46
Description	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08 / - Other: / - - Other: / - - - For engines of other vehicles of Chapter 87: / - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm
Unit	chiếc
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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/84099946/

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!K13039
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N13039
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13039
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
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
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
VCFTA	1	1%	Consolidated BT2026	2026	VC	112/2022/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
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	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
VKFTA	10	10%	Consolidated BT2026	2026	VK	125/2022/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!E12318
ATIGA	2022	2022	0	AT!E12261
ATIGA	2023	2023	0	AT!F12261
ATIGA	2024	2024	0	AT!G12261
ATIGA	2025	2025	0	AT!H12261
ATIGA	2026	2026	0	AT!I12261
ATIGA	2027	2027	0	AT!J12261
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E12313
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F12313
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G12313

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H12313
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I12313
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J12313
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E12314
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F12314
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G12314
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H12314
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I12314
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J12314
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		16	AK!F12317
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H12267
AIFTA	30/12/2022	2022	*	AI!F12273
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12273
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12273
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12273
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12273
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12273
VKFTA	2022	2022	10	VK!E12306
VKFTA	2023	2023	10	VK!F12306
VKFTA	2024	2024	10	VK!G12306
VKFTA	2025	2025	10	VK!H12306
VKFTA	2026	2026	10	VK!I12306
VKFTA	2027	2027	10	VK!J12306
VCFTA	2022	2022	1	VC!D12353
VCFTA	2023	2023	1	VC!E12353
VCFTA	2024	2024	1	VC!F12353

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	1	VC!G12353
VCFTA	2026	2026	1	VC!H12353
VCFTA	2027	2027	0	VC!I12353
VN-EAEU	2022	2022	0	EAV!D12338
VN-EAEU	2023	2023	0	EAV!E12338
VN-EAEU	2024	2024	0	EAV!F12338
VN-EAEU	2025	2025	0	EAV!G12338
VN-EAEU	2026	2026	0	EAV!H12338
VN-EAEU	2027	2027	0	EAV!I12338
AHKFTA	2022	2022	*	AKH!D12336
AHKFTA	2023	2023	*	AKH!E12336
AHKFTA	2024	2024	*	AKH!F12336
AHKFTA	2025	2025	*	AKH!G12336
AHKFTA	2026	2026	*	AKH!H12336
AHKFTA	2027	2027	*	AKH!I12336
EVFTA	2022	2022	6,2	EV-NK!D12353
EVFTA	2023	2023	5	EV-NK!E12353
EVFTA	2024	2024	3,7	EV-NK!F12353
EVFTA	2025	2025	2,5	EV-NK!G12353
EVFTA	2026	2026	1,2	EV-NK!H12353
EVFTA	2027	2027	0	EV-NK!I12353
UKVFTA	2022	2022	6,2	UKV!D12352
UKVFTA	2023	2023	5	UKV!E12352
UKVFTA	2024	2024	3,7	UKV!F12352
UKVFTA	2025	2025	2,5	UKV!G12352
UKVFTA	2026	2026	1,2	UKV!H12352

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12352
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12332
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12332
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12332
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12332
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12332
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12332
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12332
RCEP A	2022	2022	0	RCEPT-A!D12340
RCEP A	2023	2023	0	RCEPT-A!E12340
RCEP A	2024	2024	0	RCEPT-A!F12340
RCEP A	2025	2025	0	RCEPT-A!G12340
RCEP A	2026	2026	0	RCEPT-A!H12340
RCEP A	2027	2027	0	RCEPT-A!I12340
RCEP B	2022	2022	0	B!D12340
RCEP B	2023	2023	0	B!E12340
RCEP B	2024	2024	0	B!F12340
RCEP B	2025	2025	0	B!G12340
RCEP B	2026	2026	0	B!H12340
RCEP B	2027	2027	0	B!I12340
RCEP C	2022	2022	0	C!D12340
RCEP C	2023	2023	0	C!E12340
RCEP C	2024	2024	0	C!F12340
RCEP C	2025	2025	0	C!G12340
RCEP C	2026	2026	0	C!H12340
RCEP C	2027	2027	0	C!I12340

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12339
RCEP D	2023	2023	0	D!E12339
RCEP D	2024	2024	0	D!F12339
RCEP D	2025	2025	0	D!G12339
RCEP D	2026	2026	0	D!H12339
RCEP D	2027	2027	0	D!I12339
RCEP E	2022	2022	0	E!D12343
RCEP E	2023	2023	0	E!E12343
RCEP E	2024	2024	0	E!F12343
RCEP E	2025	2025	0	E!G12343
RCEP E	2026	2026	0	E!H12343
RCEP E	2027	2027	0	E!I12343
RCEP F	2022	2022	0	F!D12340
RCEP F	2023	2023	0	F!E12340
RCEP F	2024	2024	0	F!F12340
RCEP F	2025	2025	0	F!G12340
RCEP F	2026	2026	0	F!H12340
RCEP F	2027	2027	0	F!I12340
VIFTA	2024	2024	9	VI!F11415
VIFTA	2025	2025	8	VI!G11415
VIFTA	2026	2026	7	VI!H11415
VIFTA	2027	2027	6	VI!I11415

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	VKFTA 10%, AKFTA 16%: 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 8409.99 has 54 lines; 8409.99.46 is distinguished from its siblings by: Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm.	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
HS-005	BLUE	Chapter 98 equivalent exists	8409.99.46 corresponds to Chapter 98 code 9849.22.26 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - Piston, có đường kính ngoài từ 50 mm trở lên, nhưng không quá 155 mm	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8409.99.46. 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 8409.99.46 was checked against BT2026 (cell BT2026!N13039), 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.