Vietnam Tariff Intelligence

# HS 8409.99.65 detail

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|---|---|
| **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** | 05/11/2026 12:27:53 |
| **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.