Vietnam Tariff Intelligence

HS 8409.99.78 detail

HS code	8409.99.78
Description	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08 / - Other: / - - Other: / - - - For other engines: / - - - - Piston rings and gudgeon pins
Unit	chiếc
Generated	10/11/2026 18:37:28
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/84099978/

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!K13066
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N13066
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13066
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
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	1,2	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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	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
VIFTA	5.7	5.7%	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
VCFTA	15	15%	Consolidated BT2026	2026	VC	112/2022/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!E12345
ATIGA	2022	2022	0	AT!E12288
ATIGA	2023	2023	0	AT!F12288
ATIGA	2024	2024	0	AT!G12288
ATIGA	2025	2025	0	AT!H12288
ATIGA	2026	2026	0	AT!I12288
ATIGA	2027	2027	0	AT!J12288
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E12342
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F12342
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G12342

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H12342
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I12342
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J12342
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E12343
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F12343
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G12343
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H12343
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I12343
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J12343
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F12344
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H12294
AIFTA	30/12/2022	2022	*	AI!F12300
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12300
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12300
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12300
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12300
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12300
VKFTA	2022	2022	5	VK!E12333
VKFTA	2023	2023	5	VK!F12333
VKFTA	2024	2024	5	VK!G12333
VKFTA	2025	2025	5	VK!H12333
VKFTA	2026	2026	5	VK!I12333
VKFTA	2027	2027	5	VK!J12333
VCFTA	2022	2022	15	VC!D12380
VCFTA	2023	2023	15	VC!E12380
VCFTA	2024	2024	15	VC!F12380

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	15	VC!G12380
VCFTA	2026	2026	15	VC!H12380
VCFTA	2027	2027	15	VC!I12380
VN-EAEU	2022	2022	0	EAV!D12365
VN-EAEU	2023	2023	0	EAV!E12365
VN-EAEU	2024	2024	0	EAV!F12365
VN-EAEU	2025	2025	0	EAV!G12365
VN-EAEU	2026	2026	0	EAV!H12365
VN-EAEU	2027	2027	0	EAV!I12365
AHKFTA	2022	2022	*	AKH!D12365
AHKFTA	2023	2023	*	AKH!E12365
AHKFTA	2024	2024	*	AKH!F12365
AHKFTA	2025	2025	*	AKH!G12365
AHKFTA	2026	2026	*	AKH!H12365
AHKFTA	2027	2027	*	AKH!I12365
EVFTA	2022	2022	6,2	EV-NK!D12380
EVFTA	2023	2023	5	EV-NK!E12380
EVFTA	2024	2024	3,7	EV-NK!F12380
EVFTA	2025	2025	2,5	EV-NK!G12380
EVFTA	2026	2026	1,2	EV-NK!H12380
EVFTA	2027	2027	0	EV-NK!I12380
UKVFTA	2022	2022	6,2	UKV!D12379
UKVFTA	2023	2023	5	UKV!E12379
UKVFTA	2024	2024	3,7	UKV!F12379
UKVFTA	2025	2025	2,5	UKV!G12379
UKVFTA	2026	2026	1,2	UKV!H12379

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12379
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12359
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12359
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12359
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12359
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12359
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12359
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12359
RCEP A	2022	2022	9	RCEPT-A!D12367
RCEP A	2023	2023	8	RCEPT-A!E12367
RCEP A	2024	2024	7	RCEPT-A!F12367
RCEP A	2025	2025	6	RCEPT-A!G12367
RCEP A	2026	2026	5	RCEPT-A!H12367
RCEP A	2027	2027	4	RCEPT-A!I12367
RCEP B	2022	2022	9	B!D12367
RCEP B	2023	2023	8	B!E12367
RCEP B	2024	2024	7	B!F12367
RCEP B	2025	2025	6	B!G12367
RCEP B	2026	2026	5	B!H12367
RCEP B	2027	2027	4	B!I12367
RCEP C	2022	2022	9	C!D12367
RCEP C	2023	2023	8	C!E12367
RCEP C	2024	2024	7	C!F12367
RCEP C	2025	2025	6	C!G12367
RCEP C	2026	2026	5	C!H12367
RCEP C	2027	2027	4	C!I12367

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D12366
RCEP D	2023	2023	8,2	D!E12366
RCEP D	2024	2024	7,3	D!F12366
RCEP D	2025	2025	6,4	D!G12366
RCEP D	2026	2026	5,5	D!H12366
RCEP D	2027	2027	4,5	D!I12366
RCEP E	2022	2022	9	E!D12370
RCEP E	2023	2023	8	E!E12370
RCEP E	2024	2024	7	E!F12370
RCEP E	2025	2025	6	E!G12370
RCEP E	2026	2026	5	E!H12370
RCEP E	2027	2027	4	E!I12370
RCEP F	2022	2022	9	F!D12367
RCEP F	2023	2023	8	F!E12367
RCEP F	2024	2024	7	F!F12367
RCEP F	2025	2025	6	F!G12367
RCEP F	2026	2026	5	F!H12367
RCEP F	2027	2027	4	F!I12367
VIFTA	2024	2024	8.6	VI!F11442
VIFTA	2025	2025	7.1	VI!G11442
VIFTA	2026	2026	5.7	VI!H11442
VIFTA	2027	2027	4.3	VI!I11442

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%: 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; 8409.99.78 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 8409.99.78. 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 8409.99.78 was checked against BT2026 (cell BT2026!N13066), 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.