Vietnam Tariff Intelligence

HS 8604.00.00 detail

HS code	8604.00.00
Description	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)
Unit	chiếc
Generated	10/11/2026 16:03:18
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://mail.vietnamtariff.com/hs-code/86040000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16230
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N16230
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16230
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	0	0%	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
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)		0	AC!E15542
ATIGA	2022	2022	0	AT!E15471
ATIGA	2023	2023	0	AT!F15471
ATIGA	2024	2024	0	AT!G15471
ATIGA	2025	2025	0	AT!H15471
ATIGA	2026	2026	0	AT!I15471
ATIGA	2027	2027	0	AT!J15471
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15527
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15527
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15527

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15527
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15527
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15527
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15528
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15528
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15528
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15528
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15528
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15528
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15529
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15477
AIFTA	30/12/2022	2022	0	AI!F15485
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15485
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15485
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15485
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15485
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15485
VKFTA	2022	2022	0	VK!E15525
VKFTA	2023	2023	0	VK!F15525
VKFTA	2024	2024	0	VK!G15525
VKFTA	2025	2025	0	VK!H15525
VKFTA	2026	2026	0	VK!I15525
VKFTA	2027	2027	0	VK!J15525
VCFTA	2022	2022	0	VC!D15587
VCFTA	2023	2023	0	VC!E15587
VCFTA	2024	2024	0	VC!F15587

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15587
VCFTA	2026	2026	0	VC!H15587
VCFTA	2027	2027	0	VC!I15587
VN-EAEU	2022	2022	*	EAV!D15561
VN-EAEU	2023	2023	*	EAV!E15561
VN-EAEU	2024	2024	*	EAV!F15561
VN-EAEU	2025	2025	*	EAV!G15561
VN-EAEU	2026	2026	*	EAV!H15561
VN-EAEU	2027	2027	*	EAV!I15561
AHKFTA	2022	2022	0	AKH!D15564
AHKFTA	2023	2023	0	AKH!E15564
AHKFTA	2024	2024	0	AKH!F15564
AHKFTA	2025	2025	0	AKH!G15564
AHKFTA	2026	2026	0	AKH!H15564
AHKFTA	2027	2027	0	AKH!I15564
EVFTA	2022	2022	0	EV-NK!D15570
EVFTA	2023	2023	0	EV-NK!E15570
EVFTA	2024	2024	0	EV-NK!F15570
EVFTA	2025	2025	0	EV-NK!G15570
EVFTA	2026	2026	0	EV-NK!H15570
EVFTA	2027	2027	0	EV-NK!I15570
UKVFTA	2022	2022	0	UKV!D15569
UKVFTA	2023	2023	0	UKV!E15569
UKVFTA	2024	2024	0	UKV!F15569
UKVFTA	2025	2025	0	UKV!G15569
UKVFTA	2026	2026	0	UKV!H15569

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15569
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15558
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15558
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15558
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15558
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15558
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15558
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15558
RCEP A	2022	2022	0	RCEPT-A!D15552
RCEP A	2023	2023	0	RCEPT-A!E15552
RCEP A	2024	2024	0	RCEPT-A!F15552
RCEP A	2025	2025	0	RCEPT-A!G15552
RCEP A	2026	2026	0	RCEPT-A!H15552
RCEP A	2027	2027	0	RCEPT-A!I15552
RCEP B	2022	2022	0	B!D15552
RCEP B	2023	2023	0	B!E15552
RCEP B	2024	2024	0	B!F15552
RCEP B	2025	2025	0	B!G15552
RCEP B	2026	2026	0	B!H15552
RCEP B	2027	2027	0	B!I15552
RCEP C	2022	2022	0	C!D15552
RCEP C	2023	2023	0	C!E15552
RCEP C	2024	2024	0	C!F15552
RCEP C	2025	2025	0	C!G15552
RCEP C	2026	2026	0	C!H15552
RCEP C	2027	2027	0	C!I15552

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15551
RCEP D	2023	2023	0	D!E15551
RCEP D	2024	2024	0	D!F15551
RCEP D	2025	2025	0	D!G15551
RCEP D	2026	2026	0	D!H15551
RCEP D	2027	2027	0	D!I15551
RCEP E	2022	2022	0	E!D15555
RCEP E	2023	2023	0	E!E15555
RCEP E	2024	2024	0	E!F15555
RCEP E	2025	2025	0	E!G15555
RCEP E	2026	2026	0	E!H15555
RCEP E	2027	2027	0	E!I15555
RCEP F	2022	2022	0	F!D15552
RCEP F	2023	2023	0	F!E15552
RCEP F	2024	2024	0	F!F15552
RCEP F	2025	2025	0	F!G15552
RCEP F	2026	2026	0	F!H15552
RCEP F	2027	2027	0	F!I15552
VIFTA	2024	2024	0	VI!F14508
VIFTA	2025	2025	0	VI!G14508
VIFTA	2026	2026	0	VI!H14508
VIFTA	2027	2027	0	VI!I14508

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
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 8604.00.00. 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 0% for 8604.00.00 was checked against BT2026 (cell BT2026!N16230), 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

Item policy

Item policy
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.