Vietnam Tariff Intelligence

HS 8607.91.00 detail

HS code	8607.91.00
Description	Parts of railway or tramway locomotives or rolling-stock / - Other: / - - Of locomotives
Unit	kg/chiếc
Generated	12/11/2026 08:58:25
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/86079100/

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!K16249
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N16249
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16249
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15564
ATIGA	2022	2022	0	AT!E15493

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F15493
ATIGA	2024	2024	0	AT!G15493
ATIGA	2025	2025	0	AT!H15493
ATIGA	2026	2026	0	AT!I15493
ATIGA	2027	2027	0	AT!J15493
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15549
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15549
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15549
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15549
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15549
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15549
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15550
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15550
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15550
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15550
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15550
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15550
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15551
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15499
AIFTA	30/12/2022	2022	0	AI!F15507
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15507
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15507
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15507
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15507
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15507
VKFTA	2022	2022	0	VK!E15547

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F15547
VKFTA	2024	2024	0	VK!G15547
VKFTA	2025	2025	0	VK!H15547
VKFTA	2026	2026	0	VK!I15547
VKFTA	2027	2027	0	VK!J15547
VCFTA	2022	2022	0	VC!D15609
VCFTA	2023	2023	0	VC!E15609
VCFTA	2024	2024	0	VC!F15609
VCFTA	2025	2025	0	VC!G15609
VCFTA	2026	2026	0	VC!H15609
VCFTA	2027	2027	0	VC!I15609
VN-EAEU	2022	2022	0	EAV!D15583
VN-EAEU	2023	2023	0	EAV!E15583
VN-EAEU	2024	2024	0	EAV!F15583
VN-EAEU	2025	2025	0	EAV!G15583
VN-EAEU	2026	2026	0	EAV!H15583
VN-EAEU	2027	2027	0	EAV!I15583
AHKFTA	2022	2022	0	AKH!D15586
AHKFTA	2023	2023	0	AKH!E15586
AHKFTA	2024	2024	0	AKH!F15586
AHKFTA	2025	2025	0	AKH!G15586
AHKFTA	2026	2026	0	AKH!H15586
AHKFTA	2027	2027	0	AKH!I15586
EVFTA	2022	2022	0	EV-NK!D15592
EVFTA	2023	2023	0	EV-NK!E15592
EVFTA	2024	2024	0	EV-NK!F15592

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G15592
EVFTA	2026	2026	0	EV-NK!H15592
EVFTA	2027	2027	0	EV-NK!I15592
UKVFTA	2022	2022	0	UKV!D15591
UKVFTA	2023	2023	0	UKV!E15591
UKVFTA	2024	2024	0	UKV!F15591
UKVFTA	2025	2025	0	UKV!G15591
UKVFTA	2026	2026	0	UKV!H15591
UKVFTA	2027	2027	0	UKV!I15591
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15580
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15580
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15580
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15580
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15580
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15580
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15580
RCEP A	2022	2022	0	RCEPT-A!D15574
RCEP A	2023	2023	0	RCEPT-A!E15574
RCEP A	2024	2024	0	RCEPT-A!F15574
RCEP A	2025	2025	0	RCEPT-A!G15574
RCEP A	2026	2026	0	RCEPT-A!H15574
RCEP A	2027	2027	0	RCEPT-A!I15574
RCEP B	2022	2022	0	B!D15574
RCEP B	2023	2023	0	B!E15574
RCEP B	2024	2024	0	B!F15574
RCEP B	2025	2025	0	B!G15574

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H15574
RCEP B	2027	2027	0	B!I15574
RCEP C	2022	2022	0	C!D15574
RCEP C	2023	2023	0	C!E15574
RCEP C	2024	2024	0	C!F15574
RCEP C	2025	2025	0	C!G15574
RCEP C	2026	2026	0	C!H15574
RCEP C	2027	2027	0	C!I15574
RCEP D	2022	2022	0	D!D15573
RCEP D	2023	2023	0	D!E15573
RCEP D	2024	2024	0	D!F15573
RCEP D	2025	2025	0	D!G15573
RCEP D	2026	2026	0	D!H15573
RCEP D	2027	2027	0	D!I15573
RCEP E	2022	2022	0	E!D15577
RCEP E	2023	2023	0	E!E15577
RCEP E	2024	2024	0	E!F15577
RCEP E	2025	2025	0	E!G15577
RCEP E	2026	2026	0	E!H15577
RCEP E	2027	2027	0	E!I15577
RCEP F	2022	2022	0	F!D15574
RCEP F	2023	2023	0	F!E15574
RCEP F	2024	2024	0	F!F15574
RCEP F	2025	2025	0	F!G15574
RCEP F	2026	2026	0	F!H15574
RCEP F	2027	2027	0	F!I15574

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F14527
VIFTA	2025	2025	0	VI!G14527
VIFTA	2026	2026	0	VI!H14527
VIFTA	2027	2027	0	VI!I14527

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8607.91.00. 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 8607.91.00 was checked against BT2026 (cell BT2026!N16249), 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.