Vietnam Tariff Intelligence

HS 8607.99.00 detail

HS code	8607.99.00
Description	Parts of railway or tramway locomotives or rolling-stock / - Other: / - - Other
Unit	kg/chiếc
Generated	08/11/2026 17:34:33
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/86079900/

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!K16250
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N16250
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16250
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!E15565
ATIGA	2022	2022	0	AT!E15494

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F15494
ATIGA	2024	2024	0	AT!G15494
ATIGA	2025	2025	0	AT!H15494
ATIGA	2026	2026	0	AT!I15494
ATIGA	2027	2027	0	AT!J15494
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15550
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15550
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15550
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15550
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15550
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15550
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15551
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15551
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15551
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15551
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15551
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15551
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15552
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15500
AIFTA	30/12/2022	2022	0	AI!F15508
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15508
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15508
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15508
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15508
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15508
VKFTA	2022	2022	0	VK!E15548

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F15548
VKFTA	2024	2024	0	VK!G15548
VKFTA	2025	2025	0	VK!H15548
VKFTA	2026	2026	0	VK!I15548
VKFTA	2027	2027	0	VK!J15548
VCFTA	2022	2022	0	VC!D15610
VCFTA	2023	2023	0	VC!E15610
VCFTA	2024	2024	0	VC!F15610
VCFTA	2025	2025	0	VC!G15610
VCFTA	2026	2026	0	VC!H15610
VCFTA	2027	2027	0	VC!I15610
VN-EAEU	2022	2022	0	EAV!D15584
VN-EAEU	2023	2023	0	EAV!E15584
VN-EAEU	2024	2024	0	EAV!F15584
VN-EAEU	2025	2025	0	EAV!G15584
VN-EAEU	2026	2026	0	EAV!H15584
VN-EAEU	2027	2027	0	EAV!I15584
AHKFTA	2022	2022	0	AKH!D15587
AHKFTA	2023	2023	0	AKH!E15587
AHKFTA	2024	2024	0	AKH!F15587
AHKFTA	2025	2025	0	AKH!G15587
AHKFTA	2026	2026	0	AKH!H15587
AHKFTA	2027	2027	0	AKH!I15587
EVFTA	2022	2022	0	EV-NK!D15593
EVFTA	2023	2023	0	EV-NK!E15593
EVFTA	2024	2024	0	EV-NK!F15593

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G15593
EVFTA	2026	2026	0	EV-NK!H15593
EVFTA	2027	2027	0	EV-NK!I15593
UKVFTA	2022	2022	0	UKV!D15592
UKVFTA	2023	2023	0	UKV!E15592
UKVFTA	2024	2024	0	UKV!F15592
UKVFTA	2025	2025	0	UKV!G15592
UKVFTA	2026	2026	0	UKV!H15592
UKVFTA	2027	2027	0	UKV!I15592
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15581
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15581
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15581
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15581
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15581
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15581
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15581
RCEP A	2022	2022	0	RCEPT-A!D15575
RCEP A	2023	2023	0	RCEPT-A!E15575
RCEP A	2024	2024	0	RCEPT-A!F15575
RCEP A	2025	2025	0	RCEPT-A!G15575
RCEP A	2026	2026	0	RCEPT-A!H15575
RCEP A	2027	2027	0	RCEPT-A!I15575
RCEP B	2022	2022	0	B!D15575
RCEP B	2023	2023	0	B!E15575
RCEP B	2024	2024	0	B!F15575
RCEP B	2025	2025	0	B!G15575

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H15575
RCEP B	2027	2027	0	B!I15575
RCEP C	2022	2022	0	C!D15575
RCEP C	2023	2023	0	C!E15575
RCEP C	2024	2024	0	C!F15575
RCEP C	2025	2025	0	C!G15575
RCEP C	2026	2026	0	C!H15575
RCEP C	2027	2027	0	C!I15575
RCEP D	2022	2022	0	D!D15574
RCEP D	2023	2023	0	D!E15574
RCEP D	2024	2024	0	D!F15574
RCEP D	2025	2025	0	D!G15574
RCEP D	2026	2026	0	D!H15574
RCEP D	2027	2027	0	D!I15574
RCEP E	2022	2022	0	E!D15578
RCEP E	2023	2023	0	E!E15578
RCEP E	2024	2024	0	E!F15578
RCEP E	2025	2025	0	E!G15578
RCEP E	2026	2026	0	E!H15578
RCEP E	2027	2027	0	E!I15578
RCEP F	2022	2022	0	F!D15575
RCEP F	2023	2023	0	F!E15575
RCEP F	2024	2024	0	F!F15575
RCEP F	2025	2025	0	F!G15575
RCEP F	2026	2026	0	F!H15575
RCEP F	2027	2027	0	F!I15575

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F14528
VIFTA	2025	2025	0	VI!G14528
VIFTA	2026	2026	0	VI!H14528
VIFTA	2027	2027	0	VI!I14528

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 8607.99.00. 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 8607.99.00 was checked against BT2026 (cell BT2026!N16250), 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.