Vietnam Tariff Intelligence

HS 8601.10.00 detail

HS code	8601.10.00
Description	Rail locomotives powered from an external source of electricity or by electric accumulators / - Powered from an external source of electricity
Unit	chiếc
Generated	04/11/2026 22:53:40
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/86011000/

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!K16222
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N16222
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16222
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!E15531
ATIGA	2022	2022	0	AT!E15460
ATIGA	2023	2023	0	AT!F15460
ATIGA	2024	2024	0	AT!G15460
ATIGA	2025	2025	0	AT!H15460
ATIGA	2026	2026	0	AT!I15460
ATIGA	2027	2027	0	AT!J15460
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15516
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15516
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15516

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15516
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15516
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15516
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15517
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15517
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15517
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15517
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15517
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15517
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15518
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15466
AIFTA	30/12/2022	2022	0	AI!F15474
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15474
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15474
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15474
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15474
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15474
VKFTA	2022	2022	0	VK!E15514
VKFTA	2023	2023	0	VK!F15514
VKFTA	2024	2024	0	VK!G15514
VKFTA	2025	2025	0	VK!H15514
VKFTA	2026	2026	0	VK!I15514
VKFTA	2027	2027	0	VK!J15514
VCFTA	2022	2022	0	VC!D15576
VCFTA	2023	2023	0	VC!E15576
VCFTA	2024	2024	0	VC!F15576

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15576
VCFTA	2026	2026	0	VC!H15576
VCFTA	2027	2027	0	VC!I15576
VN-EAEU	2022	2022	*	EAV!D15550
VN-EAEU	2023	2023	*	EAV!E15550
VN-EAEU	2024	2024	*	EAV!F15550
VN-EAEU	2025	2025	*	EAV!G15550
VN-EAEU	2026	2026	*	EAV!H15550
VN-EAEU	2027	2027	*	EAV!I15550
AHKFTA	2022	2022	0	AKH!D15553
AHKFTA	2023	2023	0	AKH!E15553
AHKFTA	2024	2024	0	AKH!F15553
AHKFTA	2025	2025	0	AKH!G15553
AHKFTA	2026	2026	0	AKH!H15553
AHKFTA	2027	2027	0	AKH!I15553
EVFTA	2022	2022	0	EV-NK!D15559
EVFTA	2023	2023	0	EV-NK!E15559
EVFTA	2024	2024	0	EV-NK!F15559
EVFTA	2025	2025	0	EV-NK!G15559
EVFTA	2026	2026	0	EV-NK!H15559
EVFTA	2027	2027	0	EV-NK!I15559
UKVFTA	2022	2022	0	UKV!D15558
UKVFTA	2023	2023	0	UKV!E15558
UKVFTA	2024	2024	0	UKV!F15558
UKVFTA	2025	2025	0	UKV!G15558
UKVFTA	2026	2026	0	UKV!H15558

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15558
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15547
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15547
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15547
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15547
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15547
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15547
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15547
RCEP A	2022	2022	0	RCEPT-A!D15541
RCEP A	2023	2023	0	RCEPT-A!E15541
RCEP A	2024	2024	0	RCEPT-A!F15541
RCEP A	2025	2025	0	RCEPT-A!G15541
RCEP A	2026	2026	0	RCEPT-A!H15541
RCEP A	2027	2027	0	RCEPT-A!I15541
RCEP B	2022	2022	0	B!D15541
RCEP B	2023	2023	0	B!E15541
RCEP B	2024	2024	0	B!F15541
RCEP B	2025	2025	0	B!G15541
RCEP B	2026	2026	0	B!H15541
RCEP B	2027	2027	0	B!I15541
RCEP C	2022	2022	0	C!D15541
RCEP C	2023	2023	0	C!E15541
RCEP C	2024	2024	0	C!F15541
RCEP C	2025	2025	0	C!G15541
RCEP C	2026	2026	0	C!H15541
RCEP C	2027	2027	0	C!I15541

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15540
RCEP D	2023	2023	0	D!E15540
RCEP D	2024	2024	0	D!F15540
RCEP D	2025	2025	0	D!G15540
RCEP D	2026	2026	0	D!H15540
RCEP D	2027	2027	0	D!I15540
RCEP E	2022	2022	0	E!D15544
RCEP E	2023	2023	0	E!E15544
RCEP E	2024	2024	0	E!F15544
RCEP E	2025	2025	0	E!G15544
RCEP E	2026	2026	0	E!H15544
RCEP E	2027	2027	0	E!I15544
RCEP F	2022	2022	0	F!D15541
RCEP F	2023	2023	0	F!E15541
RCEP F	2024	2024	0	F!F15541
RCEP F	2025	2025	0	F!G15541
RCEP F	2026	2026	0	F!H15541
RCEP F	2027	2027	0	F!I15541
VIFTA	2024	2024	0	VI!F14500
VIFTA	2025	2025	0	VI!G14500
VIFTA	2026	2026	0	VI!H14500
VIFTA	2027	2027	0	VI!I14500

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 8601.10.00. 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 8601.10.00 was checked against BT2026 (cell BT2026!N16222), 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.