Vietnam Tariff Intelligence

HS 8602.90.00 detail

HS code	8602.90.00
Description	Other rail locomotives; locomotive tenders / - Other
Unit	chiếc
Generated	12/11/2026 08:54:57
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/86029000/

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!K16226
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N16226
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16226
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!E15536
ATIGA	2022	2022	0	AT!E15465
ATIGA	2023	2023	0	AT!F15465
ATIGA	2024	2024	0	AT!G15465
ATIGA	2025	2025	0	AT!H15465
ATIGA	2026	2026	0	AT!I15465
ATIGA	2027	2027	0	AT!J15465
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15521
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15521
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15521

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15521
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15521
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15521
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15522
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15522
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15522
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15522
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15522
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15522
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15523
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15471
AIFTA	30/12/2022	2022	0	AI!F15479
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15479
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15479
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15479
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15479
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15479
VKFTA	2022	2022	0	VK!E15519
VKFTA	2023	2023	0	VK!F15519
VKFTA	2024	2024	0	VK!G15519
VKFTA	2025	2025	0	VK!H15519
VKFTA	2026	2026	0	VK!I15519
VKFTA	2027	2027	0	VK!J15519
VCFTA	2022	2022	0	VC!D15581
VCFTA	2023	2023	0	VC!E15581
VCFTA	2024	2024	0	VC!F15581

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15581
VCFTA	2026	2026	0	VC!H15581
VCFTA	2027	2027	0	VC!I15581
VN-EAEU	2022	2022	*	EAV!D15555
VN-EAEU	2023	2023	*	EAV!E15555
VN-EAEU	2024	2024	*	EAV!F15555
VN-EAEU	2025	2025	*	EAV!G15555
VN-EAEU	2026	2026	*	EAV!H15555
VN-EAEU	2027	2027	*	EAV!I15555
AHKFTA	2022	2022	0	AKH!D15558
AHKFTA	2023	2023	0	AKH!E15558
AHKFTA	2024	2024	0	AKH!F15558
AHKFTA	2025	2025	0	AKH!G15558
AHKFTA	2026	2026	0	AKH!H15558
AHKFTA	2027	2027	0	AKH!I15558
EVFTA	2022	2022	0	EV-NK!D15564
EVFTA	2023	2023	0	EV-NK!E15564
EVFTA	2024	2024	0	EV-NK!F15564
EVFTA	2025	2025	0	EV-NK!G15564
EVFTA	2026	2026	0	EV-NK!H15564
EVFTA	2027	2027	0	EV-NK!I15564
UKVFTA	2022	2022	0	UKV!D15563
UKVFTA	2023	2023	0	UKV!E15563
UKVFTA	2024	2024	0	UKV!F15563
UKVFTA	2025	2025	0	UKV!G15563
UKVFTA	2026	2026	0	UKV!H15563

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15563
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15552
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15552
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15552
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15552
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15552
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15552
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15552
RCEP A	2022	2022	0	RCEPT-A!D15546
RCEP A	2023	2023	0	RCEPT-A!E15546
RCEP A	2024	2024	0	RCEPT-A!F15546
RCEP A	2025	2025	0	RCEPT-A!G15546
RCEP A	2026	2026	0	RCEPT-A!H15546
RCEP A	2027	2027	0	RCEPT-A!I15546
RCEP B	2022	2022	0	B!D15546
RCEP B	2023	2023	0	B!E15546
RCEP B	2024	2024	0	B!F15546
RCEP B	2025	2025	0	B!G15546
RCEP B	2026	2026	0	B!H15546
RCEP B	2027	2027	0	B!I15546
RCEP C	2022	2022	0	C!D15546
RCEP C	2023	2023	0	C!E15546
RCEP C	2024	2024	0	C!F15546
RCEP C	2025	2025	0	C!G15546
RCEP C	2026	2026	0	C!H15546
RCEP C	2027	2027	0	C!I15546

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15545
RCEP D	2023	2023	0	D!E15545
RCEP D	2024	2024	0	D!F15545
RCEP D	2025	2025	0	D!G15545
RCEP D	2026	2026	0	D!H15545
RCEP D	2027	2027	0	D!I15545
RCEP E	2022	2022	0	E!D15549
RCEP E	2023	2023	0	E!E15549
RCEP E	2024	2024	0	E!F15549
RCEP E	2025	2025	0	E!G15549
RCEP E	2026	2026	0	E!H15549
RCEP E	2027	2027	0	E!I15549
RCEP F	2022	2022	0	F!D15546
RCEP F	2023	2023	0	F!E15546
RCEP F	2024	2024	0	F!F15546
RCEP F	2025	2025	0	F!G15546
RCEP F	2026	2026	0	F!H15546
RCEP F	2027	2027	0	F!I15546
VIFTA	2024	2024	0	VI!F14504
VIFTA	2025	2025	0	VI!G14504
VIFTA	2026	2026	0	VI!H14504
VIFTA	2027	2027	0	VI!I14504

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 trước TQ (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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HHNK phải chứng nhận trước khi thông quan (12/2022/TT-BGTVT PL1)		12/2022/TT-BGTVT	Read the referenced instruments.	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 8602.90.00. 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 8602.90.00 was checked against BT2026 (cell BT2026!N16226), 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
HHNK phải chứng nhận trước khi thông quan (12/2022/TT-BGTVT PL1)
Chứng nhận chất lượng ATKT và BVMT trước TQ (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.