Vietnam Tariff Intelligence

HS 8606.92.00 detail

HS code	8606.92.00
Description	Railway or tramway goods vans and wagons, not self-propelled / - Other: / - - Open, with non-removable sides of a height exceeding 60 cm
Unit	chiếc
Generated	09/11/2026 16:42:57
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/86069200/

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!K16237
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N16237
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16237
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!E15551
ATIGA	2022	2022	0	AT!E15480

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F15480
ATIGA	2024	2024	0	AT!G15480
ATIGA	2025	2025	0	AT!H15480
ATIGA	2026	2026	0	AT!I15480
ATIGA	2027	2027	0	AT!J15480
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15536
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15536
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15536
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15536
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15536
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15536
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15537
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15537
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15537
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15537
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15537
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15537
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15538
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15486
AIFTA	30/12/2022	2022	0	AI!F15494
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15494
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15494
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15494
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15494
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15494
VKFTA	2022	2022	0	VK!E15534

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F15534
VKFTA	2024	2024	0	VK!G15534
VKFTA	2025	2025	0	VK!H15534
VKFTA	2026	2026	0	VK!I15534
VKFTA	2027	2027	0	VK!J15534
VCFTA	2022	2022	0	VC!D15596
VCFTA	2023	2023	0	VC!E15596
VCFTA	2024	2024	0	VC!F15596
VCFTA	2025	2025	0	VC!G15596
VCFTA	2026	2026	0	VC!H15596
VCFTA	2027	2027	0	VC!I15596
VN-EAEU	2022	2022	0	EAV!D15570
VN-EAEU	2023	2023	0	EAV!E15570
VN-EAEU	2024	2024	0	EAV!F15570
VN-EAEU	2025	2025	0	EAV!G15570
VN-EAEU	2026	2026	0	EAV!H15570
VN-EAEU	2027	2027	0	EAV!I15570
AHKFTA	2022	2022	0	AKH!D15573
AHKFTA	2023	2023	0	AKH!E15573
AHKFTA	2024	2024	0	AKH!F15573
AHKFTA	2025	2025	0	AKH!G15573
AHKFTA	2026	2026	0	AKH!H15573
AHKFTA	2027	2027	0	AKH!I15573
EVFTA	2022	2022	0	EV-NK!D15579
EVFTA	2023	2023	0	EV-NK!E15579
EVFTA	2024	2024	0	EV-NK!F15579

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G15579
EVFTA	2026	2026	0	EV-NK!H15579
EVFTA	2027	2027	0	EV-NK!I15579
UKVFTA	2022	2022	0	UKV!D15578
UKVFTA	2023	2023	0	UKV!E15578
UKVFTA	2024	2024	0	UKV!F15578
UKVFTA	2025	2025	0	UKV!G15578
UKVFTA	2026	2026	0	UKV!H15578
UKVFTA	2027	2027	0	UKV!I15578
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15567
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15567
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15567
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15567
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15567
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15567
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15567
RCEP A	2022	2022	0	RCEPT-A!D15561
RCEP A	2023	2023	0	RCEPT-A!E15561
RCEP A	2024	2024	0	RCEPT-A!F15561
RCEP A	2025	2025	0	RCEPT-A!G15561
RCEP A	2026	2026	0	RCEPT-A!H15561
RCEP A	2027	2027	0	RCEPT-A!I15561
RCEP B	2022	2022	0	B!D15561
RCEP B	2023	2023	0	B!E15561
RCEP B	2024	2024	0	B!F15561
RCEP B	2025	2025	0	B!G15561

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H15561
RCEP B	2027	2027	0	B!I15561
RCEP C	2022	2022	0	C!D15561
RCEP C	2023	2023	0	C!E15561
RCEP C	2024	2024	0	C!F15561
RCEP C	2025	2025	0	C!G15561
RCEP C	2026	2026	0	C!H15561
RCEP C	2027	2027	0	C!I15561
RCEP D	2022	2022	0	D!D15560
RCEP D	2023	2023	0	D!E15560
RCEP D	2024	2024	0	D!F15560
RCEP D	2025	2025	0	D!G15560
RCEP D	2026	2026	0	D!H15560
RCEP D	2027	2027	0	D!I15560
RCEP E	2022	2022	0	E!D15564
RCEP E	2023	2023	0	E!E15564
RCEP E	2024	2024	0	E!F15564
RCEP E	2025	2025	0	E!G15564
RCEP E	2026	2026	0	E!H15564
RCEP E	2027	2027	0	E!I15564
RCEP F	2022	2022	0	F!D15561
RCEP F	2023	2023	0	F!E15561
RCEP F	2024	2024	0	F!F15561
RCEP F	2025	2025	0	F!G15561
RCEP F	2026	2026	0	F!H15561
RCEP F	2027	2027	0	F!I15561

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F14515
VIFTA	2025	2025	0	VI!G14515
VIFTA	2026	2026	0	VI!H14515
VIFTA	2027	2027	0	VI!I14515

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 8606.92.00. 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 8606.92.00 was checked against BT2026 (cell BT2026!N16237), 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.