Vietnam Tariff Intelligence

HS 8806.91.00 detail

HS code	8806.91.00
Description	Unmanned aircraft / - Other: / - - With maximum take-off weight not more than 250 g
Unit	chiếc
Generated	07/11/2026 07:05:08
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/88069100/

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!K17777
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17777
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17777
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!E17096
ATIGA	2022	2022	0	AT!E17025

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17025
ATIGA	2024	2024	0	AT!G17025
ATIGA	2025	2025	0	AT!H17025
ATIGA	2026	2026	0	AT!I17025
ATIGA	2027	2027	0	AT!J17025
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17081
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17081
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17081
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17081
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17081
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17081
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17082
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17082
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17082
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17082
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17082
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17082
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17087
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17043
AIFTA	30/12/2022	2022	0	AI!F17039
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17039
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17039
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17039
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17039
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17039
VKFTA	2022	2022	0	VK!E17085

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17085
VKFTA	2024	2024	0	VK!G17085
VKFTA	2025	2025	0	VK!H17085
VKFTA	2026	2026	0	VK!I17085
VKFTA	2027	2027	0	VK!J17085
VCFTA	2022	2022	0	VC!D17147
VCFTA	2023	2023	0	VC!E17147
VCFTA	2024	2024	0	VC!F17147
VCFTA	2025	2025	0	VC!G17147
VCFTA	2026	2026	0	VC!H17147
VCFTA	2027	2027	0	VC!I17147
VN-EAEU	2022	2022	0	EAV!D17123
VN-EAEU	2023	2023	0	EAV!E17123
VN-EAEU	2024	2024	0	EAV!F17123
VN-EAEU	2025	2025	0	EAV!G17123
VN-EAEU	2026	2026	0	EAV!H17123
VN-EAEU	2027	2027	0	EAV!I17123
AHKFTA	2022	2022	0	AKH!D17118
AHKFTA	2023	2023	0	AKH!E17118
AHKFTA	2024	2024	0	AKH!F17118
AHKFTA	2025	2025	0	AKH!G17118
AHKFTA	2026	2026	0	AKH!H17118
AHKFTA	2027	2027	0	AKH!I17118
EVFTA	2022	2022	0	EV-NK!D17148
EVFTA	2023	2023	0	EV-NK!E17148
EVFTA	2024	2024	0	EV-NK!F17148

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17148
EVFTA	2026	2026	0	EV-NK!H17148
EVFTA	2027	2027	0	EV-NK!I17148
UKVFTA	2022	2022	0	UKV!D17147
UKVFTA	2023	2023	0	UKV!E17147
UKVFTA	2024	2024	0	UKV!F17147
UKVFTA	2025	2025	0	UKV!G17147
UKVFTA	2026	2026	0	UKV!H17147
UKVFTA	2027	2027	0	UKV!I17147
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17241
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17241
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17241
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17241
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17241
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17241
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17241
RCEP A	2022	2022	0	RCEPT-A!D17110
RCEP A	2023	2023	0	RCEPT-A!E17110
RCEP A	2024	2024	0	RCEPT-A!F17110
RCEP A	2025	2025	0	RCEPT-A!G17110
RCEP A	2026	2026	0	RCEPT-A!H17110
RCEP A	2027	2027	0	RCEPT-A!I17110
RCEP B	2022	2022	0	B!D17110
RCEP B	2023	2023	0	B!E17110
RCEP B	2024	2024	0	B!F17110
RCEP B	2025	2025	0	B!G17110

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H17110
RCEP B	2027	2027	0	B!I17110
RCEP C	2022	2022	0	C!D17108
RCEP C	2023	2023	0	C!E17108
RCEP C	2024	2024	0	C!F17108
RCEP C	2025	2025	0	C!G17108
RCEP C	2026	2026	0	C!H17108
RCEP C	2027	2027	0	C!I17108
RCEP D	2022	2022	0	D!D17107
RCEP D	2023	2023	0	D!E17107
RCEP D	2024	2024	0	D!F17107
RCEP D	2025	2025	0	D!G17107
RCEP D	2026	2026	0	D!H17107
RCEP D	2027	2027	0	D!I17107
RCEP E	2022	2022	0	E!D17111
RCEP E	2023	2023	0	E!E17111
RCEP E	2024	2024	0	E!F17111
RCEP E	2025	2025	0	E!G17111
RCEP E	2026	2026	0	E!H17111
RCEP E	2027	2027	0	E!I17111
RCEP F	2022	2022	0	F!D17110
RCEP F	2023	2023	0	F!E17110
RCEP F	2024	2024	0	F!F17110
RCEP F	2025	2025	0	F!G17110
RCEP F	2026	2026	0	F!H17110
RCEP F	2027	2027	0	F!I17110

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F16047
VIFTA	2025	2025	0	VI!G16047
VIFTA	2026	2026	0	VI!H16047
VIFTA	2027	2027	0	VI!I16047

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8806.91.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8806.91.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required
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 8806.91.00. 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 8806.91.00 was checked against BT2026 (cell BT2026!N17777), 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.