Vietnam Tariff Intelligence

# Detalle del SA 8604.00.00

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|---|---|
| **Código SA** | 8604.00.00 |
| **Descripción** | Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles) |
| **Unidad** | chiếc |
| **Generado** | 02/11/2026 13:12:36 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://vietnamtariff.com/hs-code/86040000/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K16230 |
| Preferencial (NMF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N16230 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q16230 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |
| VN-EAEU | * | * no elegible | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E15542 |
| ATIGA | 2022 | 2022 | 0 | AT!E15471 |
| ATIGA | 2023 | 2023 | 0 | AT!F15471 |
| ATIGA | 2024 | 2024 | 0 | AT!G15471 |
| ATIGA | 2025 | 2025 | 0 | AT!H15471 |
| ATIGA | 2026 | 2026 | 0 | AT!I15471 |
| ATIGA | 2027 | 2027 | 0 | AT!J15471 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E15527 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F15527 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G15527 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H15527 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I15527 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J15527 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E15528 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F15528 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G15528 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H15528 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I15528 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J15528 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F15529 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H15477 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F15485 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G15485 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H15485 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I15485 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J15485 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K15485 |
| VKFTA | 2022 | 2022 | 0 | VK!E15525 |
| VKFTA | 2023 | 2023 | 0 | VK!F15525 |
| VKFTA | 2024 | 2024 | 0 | VK!G15525 |
| VKFTA | 2025 | 2025 | 0 | VK!H15525 |
| VKFTA | 2026 | 2026 | 0 | VK!I15525 |
| VKFTA | 2027 | 2027 | 0 | VK!J15525 |
| VCFTA | 2022 | 2022 | 0 | VC!D15587 |
| VCFTA | 2023 | 2023 | 0 | VC!E15587 |
| VCFTA | 2024 | 2024 | 0 | VC!F15587 |
| VCFTA | 2025 | 2025 | 0 | VC!G15587 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H15587 |
| VCFTA | 2027 | 2027 | 0 | VC!I15587 |
| VN-EAEU | 2022 | 2022 | * | EAV!D15561 |
| VN-EAEU | 2023 | 2023 | * | EAV!E15561 |
| VN-EAEU | 2024 | 2024 | * | EAV!F15561 |
| VN-EAEU | 2025 | 2025 | * | EAV!G15561 |
| VN-EAEU | 2026 | 2026 | * | EAV!H15561 |
| VN-EAEU | 2027 | 2027 | * | EAV!I15561 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D15564 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E15564 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F15564 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G15564 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H15564 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I15564 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D15570 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E15570 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F15570 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G15570 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H15570 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I15570 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D15569 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E15569 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F15569 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G15569 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H15569 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I15569 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D15558 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E15558 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F15558 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G15558 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H15558 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I15558 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J15558 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D15552 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E15552 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F15552 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G15552 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H15552 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I15552 |
| RCEP B | 2022 | 2022 | 0 | B!D15552 |
| RCEP B | 2023 | 2023 | 0 | B!E15552 |
| RCEP B | 2024 | 2024 | 0 | B!F15552 |
| RCEP B | 2025 | 2025 | 0 | B!G15552 |
| RCEP B | 2026 | 2026 | 0 | B!H15552 |
| RCEP B | 2027 | 2027 | 0 | B!I15552 |
| RCEP C | 2022 | 2022 | 0 | C!D15552 |
| RCEP C | 2023 | 2023 | 0 | C!E15552 |
| RCEP C | 2024 | 2024 | 0 | C!F15552 |
| RCEP C | 2025 | 2025 | 0 | C!G15552 |
| RCEP C | 2026 | 2026 | 0 | C!H15552 |
| RCEP C | 2027 | 2027 | 0 | C!I15552 |
| RCEP D | 2022 | 2022 | 0 | D!D15551 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E15551 |
| RCEP D | 2024 | 2024 | 0 | D!F15551 |
| RCEP D | 2025 | 2025 | 0 | D!G15551 |
| RCEP D | 2026 | 2026 | 0 | D!H15551 |
| RCEP D | 2027 | 2027 | 0 | D!I15551 |
| RCEP E | 2022 | 2022 | 0 | E!D15555 |
| RCEP E | 2023 | 2023 | 0 | E!E15555 |
| RCEP E | 2024 | 2024 | 0 | E!F15555 |
| RCEP E | 2025 | 2025 | 0 | E!G15555 |
| RCEP E | 2026 | 2026 | 0 | E!H15555 |
| RCEP E | 2027 | 2027 | 0 | E!I15555 |
| RCEP F | 2022 | 2022 | 0 | F!D15552 |
| RCEP F | 2023 | 2023 | 0 | F!E15552 |
| RCEP F | 2024 | 2024 | 0 | F!F15552 |
| RCEP F | 2025 | 2025 | 0 | F!G15552 |
| RCEP F | 2026 | 2026 | 0 | F!H15552 |
| RCEP F | 2027 | 2027 | 0 | F!I15552 |
| VIFTA | 2024 | 2024 | 0 | VI!F14508 |
| VIFTA | 2025 | 2025 | 0 | VI!G14508 |
| VIFTA | 2026 | 2026 | 0 | VI!H14508 |
| VIFTA | 2027 | 2027 | 0 | VI!I14508 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8604.00.00. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 8604.00.00 was checked against BT2026 (cell BT2026!N16230), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
|---|
| Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT) |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.