Vietnam Tariff Intelligence

HS 8607.21.00 detail

HS code	8607.21.00
Description	Parts of railway or tramway locomotives or rolling-stock / - Brakes and parts thereof: / - - Air brakes and parts thereof
Unit	kg/chiếc
Generated	08/11/2026 09:38:28
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://vietnamtariff.com/hs-code/86072100/

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!K16245
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N16245
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16245
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!E15560
ATIGA	2022	2022	0	AT!E15489

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F15489
ATIGA	2024	2024	0	AT!G15489
ATIGA	2025	2025	0	AT!H15489
ATIGA	2026	2026	0	AT!I15489
ATIGA	2027	2027	0	AT!J15489
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15545
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15545
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15545
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15545
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15545
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15545
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15546
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15546
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15546
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15546
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15546
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15546
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15547
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15495
AIFTA	30/12/2022	2022	0	AI!F15503
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15503
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15503
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15503
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15503
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15503
VKFTA	2022	2022	0	VK!E15543

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F15543
VKFTA	2024	2024	0	VK!G15543
VKFTA	2025	2025	0	VK!H15543
VKFTA	2026	2026	0	VK!I15543
VKFTA	2027	2027	0	VK!J15543
VCFTA	2022	2022	0	VC!D15605
VCFTA	2023	2023	0	VC!E15605
VCFTA	2024	2024	0	VC!F15605
VCFTA	2025	2025	0	VC!G15605
VCFTA	2026	2026	0	VC!H15605
VCFTA	2027	2027	0	VC!I15605
VN-EAEU	2022	2022	0	EAV!D15579
VN-EAEU	2023	2023	0	EAV!E15579
VN-EAEU	2024	2024	0	EAV!F15579
VN-EAEU	2025	2025	0	EAV!G15579
VN-EAEU	2026	2026	0	EAV!H15579
VN-EAEU	2027	2027	0	EAV!I15579
AHKFTA	2022	2022	0	AKH!D15582
AHKFTA	2023	2023	0	AKH!E15582
AHKFTA	2024	2024	0	AKH!F15582
AHKFTA	2025	2025	0	AKH!G15582
AHKFTA	2026	2026	0	AKH!H15582
AHKFTA	2027	2027	0	AKH!I15582
EVFTA	2022	2022	0	EV-NK!D15588
EVFTA	2023	2023	0	EV-NK!E15588
EVFTA	2024	2024	0	EV-NK!F15588

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G15588
EVFTA	2026	2026	0	EV-NK!H15588
EVFTA	2027	2027	0	EV-NK!I15588
UKVFTA	2022	2022	0	UKV!D15587
UKVFTA	2023	2023	0	UKV!E15587
UKVFTA	2024	2024	0	UKV!F15587
UKVFTA	2025	2025	0	UKV!G15587
UKVFTA	2026	2026	0	UKV!H15587
UKVFTA	2027	2027	0	UKV!I15587
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15576
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15576
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15576
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15576
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15576
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15576
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15576
RCEP A	2022	2022	0	RCEPT-A!D15570
RCEP A	2023	2023	0	RCEPT-A!E15570
RCEP A	2024	2024	0	RCEPT-A!F15570
RCEP A	2025	2025	0	RCEPT-A!G15570
RCEP A	2026	2026	0	RCEPT-A!H15570
RCEP A	2027	2027	0	RCEPT-A!I15570
RCEP B	2022	2022	0	B!D15570
RCEP B	2023	2023	0	B!E15570
RCEP B	2024	2024	0	B!F15570
RCEP B	2025	2025	0	B!G15570

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H15570
RCEP B	2027	2027	0	B!I15570
RCEP C	2022	2022	0	C!D15570
RCEP C	2023	2023	0	C!E15570
RCEP C	2024	2024	0	C!F15570
RCEP C	2025	2025	0	C!G15570
RCEP C	2026	2026	0	C!H15570
RCEP C	2027	2027	0	C!I15570
RCEP D	2022	2022	0	D!D15569
RCEP D	2023	2023	0	D!E15569
RCEP D	2024	2024	0	D!F15569
RCEP D	2025	2025	0	D!G15569
RCEP D	2026	2026	0	D!H15569
RCEP D	2027	2027	0	D!I15569
RCEP E	2022	2022	0	E!D15573
RCEP E	2023	2023	0	E!E15573
RCEP E	2024	2024	0	E!F15573
RCEP E	2025	2025	0	E!G15573
RCEP E	2026	2026	0	E!H15573
RCEP E	2027	2027	0	E!I15573
RCEP F	2022	2022	0	F!D15570
RCEP F	2023	2023	0	F!E15570
RCEP F	2024	2024	0	F!F15570
RCEP F	2025	2025	0	F!G15570
RCEP F	2026	2026	0	F!H15570
RCEP F	2027	2027	0	F!I15570

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F14523
VIFTA	2025	2025	0	VI!G14523
VIFTA	2026	2026	0	VI!H14523
VIFTA	2027	2027	0	VI!I14523

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 8607.21.00. 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 8607.21.00 was checked against BT2026 (cell BT2026!N16245), 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.