Vietnam Tariff Intelligence

HS 8804.00.90 detail

HS code	8804.00.90
Description	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto / - Other
Unit	chiếc
Generated	05/11/2026 17:00:14
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/88040090/

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!K17760
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17760
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17760
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!E17077
ATIGA	2022	2022	0	AT!E17006
ATIGA	2023	2023	0	AT!F17006
ATIGA	2024	2024	0	AT!G17006
ATIGA	2025	2025	0	AT!H17006
ATIGA	2026	2026	0	AT!I17006
ATIGA	2027	2027	0	AT!J17006
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17062
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17062
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17062

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17062
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17062
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17062
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17063
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17063
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17063
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17063
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17063
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17063
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17068
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17024
AIFTA	30/12/2022	2022	0	AI!F17020
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17020
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17020
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17020
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17020
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17020
VKFTA	2022	2022	0	VK!E17066
VKFTA	2023	2023	0	VK!F17066
VKFTA	2024	2024	0	VK!G17066
VKFTA	2025	2025	0	VK!H17066
VKFTA	2026	2026	0	VK!I17066
VKFTA	2027	2027	0	VK!J17066
VCFTA	2022	2022	0	VC!D17128
VCFTA	2023	2023	0	VC!E17128
VCFTA	2024	2024	0	VC!F17128

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17128
VCFTA	2026	2026	0	VC!H17128
VCFTA	2027	2027	0	VC!I17128
VN-EAEU	2022	2022	*	EAV!D17104
VN-EAEU	2023	2023	*	EAV!E17104
VN-EAEU	2024	2024	*	EAV!F17104
VN-EAEU	2025	2025	*	EAV!G17104
VN-EAEU	2026	2026	*	EAV!H17104
VN-EAEU	2027	2027	*	EAV!I17104
AHKFTA	2022	2022	0	AKH!D17099
AHKFTA	2023	2023	0	AKH!E17099
AHKFTA	2024	2024	0	AKH!F17099
AHKFTA	2025	2025	0	AKH!G17099
AHKFTA	2026	2026	0	AKH!H17099
AHKFTA	2027	2027	0	AKH!I17099
EVFTA	2022	2022	0	EV-NK!D17129
EVFTA	2023	2023	0	EV-NK!E17129
EVFTA	2024	2024	0	EV-NK!F17129
EVFTA	2025	2025	0	EV-NK!G17129
EVFTA	2026	2026	0	EV-NK!H17129
EVFTA	2027	2027	0	EV-NK!I17129
UKVFTA	2022	2022	0	UKV!D17128
UKVFTA	2023	2023	0	UKV!E17128
UKVFTA	2024	2024	0	UKV!F17128
UKVFTA	2025	2025	0	UKV!G17128
UKVFTA	2026	2026	0	UKV!H17128

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17128
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17222
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17222
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17222
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17222
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17222
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17222
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17222
RCEP A	2022	2022	0	RCEPT-A!D17091
RCEP A	2023	2023	0	RCEPT-A!E17091
RCEP A	2024	2024	0	RCEPT-A!F17091
RCEP A	2025	2025	0	RCEPT-A!G17091
RCEP A	2026	2026	0	RCEPT-A!H17091
RCEP A	2027	2027	0	RCEPT-A!I17091
RCEP B	2022	2022	0	B!D17091
RCEP B	2023	2023	0	B!E17091
RCEP B	2024	2024	0	B!F17091
RCEP B	2025	2025	0	B!G17091
RCEP B	2026	2026	0	B!H17091
RCEP B	2027	2027	0	B!I17091
RCEP C	2022	2022	0	C!D17089
RCEP C	2023	2023	0	C!E17089
RCEP C	2024	2024	0	C!F17089
RCEP C	2025	2025	0	C!G17089
RCEP C	2026	2026	0	C!H17089
RCEP C	2027	2027	0	C!I17089

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D17088
RCEP D	2023	2023	0	D!E17088
RCEP D	2024	2024	0	D!F17088
RCEP D	2025	2025	0	D!G17088
RCEP D	2026	2026	0	D!H17088
RCEP D	2027	2027	0	D!I17088
RCEP E	2022	2022	0	E!D17092
RCEP E	2023	2023	0	E!E17092
RCEP E	2024	2024	0	E!F17092
RCEP E	2025	2025	0	E!G17092
RCEP E	2026	2026	0	E!H17092
RCEP E	2027	2027	0	E!I17092
RCEP F	2022	2022	0	F!D17091
RCEP F	2023	2023	0	F!E17091
RCEP F	2024	2024	0	F!F17091
RCEP F	2025	2025	0	F!G17091
RCEP F	2026	2026	0	F!H17091
RCEP F	2027	2027	0	F!I17091
VIFTA	2024	2024	0	VI!F16030
VIFTA	2025	2025	0	VI!G16030
VIFTA	2026	2026	0	VI!H16030
VIFTA	2027	2027	0	VI!I16030

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8804.00 has 2 lines; 8804.00.90 is distinguished from its siblings by: Other.	8804.00.10 Rotochutes and parts thereof	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 8804.00.90. 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 8804.00.90 was checked against BT2026 (cell BT2026!N17760), 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.