Vietnam Tariff Intelligence

HS 8806.23.00 detail

HS code	8806.23.00
Description	Unmanned aircraft / - Other, for remote-controlled flight only: / - - With maximum take-off weight more than 7 kg but not more than 25 kg
Unit	chiếc
Generated	07/11/2026 23:39:36
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/88062300/

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!K17773
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17773
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17773
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!E17092
ATIGA	2022	2022	0	AT!E17021

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17021
ATIGA	2024	2024	0	AT!G17021
ATIGA	2025	2025	0	AT!H17021
ATIGA	2026	2026	0	AT!I17021
ATIGA	2027	2027	0	AT!J17021
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17077
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17077
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17077
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17077
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17077
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17077
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17078
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17078
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17078
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17078
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17078
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17078
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17083
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17039
AIFTA	30/12/2022	2022	0	AI!F17035
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17035
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17035
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17035
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17035
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17035
VKFTA	2022	2022	0	VK!E17081

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17081
VKFTA	2024	2024	0	VK!G17081
VKFTA	2025	2025	0	VK!H17081
VKFTA	2026	2026	0	VK!I17081
VKFTA	2027	2027	0	VK!J17081
VCFTA	2022	2022	0	VC!D17143
VCFTA	2023	2023	0	VC!E17143
VCFTA	2024	2024	0	VC!F17143
VCFTA	2025	2025	0	VC!G17143
VCFTA	2026	2026	0	VC!H17143
VCFTA	2027	2027	0	VC!I17143
VN-EAEU	2022	2022	0	EAV!D17119
VN-EAEU	2023	2023	0	EAV!E17119
VN-EAEU	2024	2024	0	EAV!F17119
VN-EAEU	2025	2025	0	EAV!G17119
VN-EAEU	2026	2026	0	EAV!H17119
VN-EAEU	2027	2027	0	EAV!I17119
AHKFTA	2022	2022	0	AKH!D17114
AHKFTA	2023	2023	0	AKH!E17114
AHKFTA	2024	2024	0	AKH!F17114
AHKFTA	2025	2025	0	AKH!G17114
AHKFTA	2026	2026	0	AKH!H17114
AHKFTA	2027	2027	0	AKH!I17114
EVFTA	2022	2022	0	EV-NK!D17144
EVFTA	2023	2023	0	EV-NK!E17144
EVFTA	2024	2024	0	EV-NK!F17144

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17144
EVFTA	2026	2026	0	EV-NK!H17144
EVFTA	2027	2027	0	EV-NK!I17144
UKVFTA	2022	2022	0	UKV!D17143
UKVFTA	2023	2023	0	UKV!E17143
UKVFTA	2024	2024	0	UKV!F17143
UKVFTA	2025	2025	0	UKV!G17143
UKVFTA	2026	2026	0	UKV!H17143
UKVFTA	2027	2027	0	UKV!I17143
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17237
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17237
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17237
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17237
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17237
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17237
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17237
RCEP A	2022	2022	0	RCEPT-A!D17106
RCEP A	2023	2023	0	RCEPT-A!E17106
RCEP A	2024	2024	0	RCEPT-A!F17106
RCEP A	2025	2025	0	RCEPT-A!G17106
RCEP A	2026	2026	0	RCEPT-A!H17106
RCEP A	2027	2027	0	RCEPT-A!I17106
RCEP B	2022	2022	0	B!D17106
RCEP B	2023	2023	0	B!E17106
RCEP B	2024	2024	0	B!F17106
RCEP B	2025	2025	0	B!G17106

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H17106
RCEP B	2027	2027	0	B!I17106
RCEP C	2022	2022	0	C!D17104
RCEP C	2023	2023	0	C!E17104
RCEP C	2024	2024	0	C!F17104
RCEP C	2025	2025	0	C!G17104
RCEP C	2026	2026	0	C!H17104
RCEP C	2027	2027	0	C!I17104
RCEP D	2022	2022	0	D!D17103
RCEP D	2023	2023	0	D!E17103
RCEP D	2024	2024	0	D!F17103
RCEP D	2025	2025	0	D!G17103
RCEP D	2026	2026	0	D!H17103
RCEP D	2027	2027	0	D!I17103
RCEP E	2022	2022	0	E!D17107
RCEP E	2023	2023	0	E!E17107
RCEP E	2024	2024	0	E!F17107
RCEP E	2025	2025	0	E!G17107
RCEP E	2026	2026	0	E!H17107
RCEP E	2027	2027	0	E!I17107
RCEP F	2022	2022	0	F!D17106
RCEP F	2023	2023	0	F!E17106
RCEP F	2024	2024	0	F!F17106
RCEP F	2025	2025	0	F!G17106
RCEP F	2026	2026	0	F!H17106
RCEP F	2027	2027	0	F!I17106

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F16043
VIFTA	2025	2025	0	VI!G16043
VIFTA	2026	2026	0	VI!H16043
VIFTA	2027	2027	0	VI!I16043

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): SPHH lĩnh vực CNTT và VT bắt buộc phải chứng nhận hợp quy và công bố hợp quy (29/2025/TT-BKHCN-PL1)		29/2025/TT-BKHCN-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8806.23.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8806.23.00	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 8806.23.00. 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 8806.23.00 was checked against BT2026 (cell BT2026!N17773), 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
SPHH lĩnh vực CNTT và VT bắt buộc phải chứng nhận hợp quy và công bố hợp quy (29/2025/TT-BKHCN-PL1)

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.