Vietnam Tariff Intelligence

HS 8806.99.00 detail

HS code	8806.99.00
Description	Unmanned aircraft / - Other: / - - Other
Unit	chiếc
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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/88069900/

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!K17781
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17781
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17781
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!E17100
ATIGA	2022	2022	0	AT!E17029

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17029
ATIGA	2024	2024	0	AT!G17029
ATIGA	2025	2025	0	AT!H17029
ATIGA	2026	2026	0	AT!I17029
ATIGA	2027	2027	0	AT!J17029
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17085
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17085
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17085
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17085
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17085
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17085
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17086
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17086
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17086
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17086
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17086
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17086
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17091
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17047
AIFTA	30/12/2022	2022	0	AI!F17043
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17043
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17043
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17043
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17043
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17043
VKFTA	2022	2022	0	VK!E17089

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17089
VKFTA	2024	2024	0	VK!G17089
VKFTA	2025	2025	0	VK!H17089
VKFTA	2026	2026	0	VK!I17089
VKFTA	2027	2027	0	VK!J17089
VCFTA	2022	2022	0	VC!D17151
VCFTA	2023	2023	0	VC!E17151
VCFTA	2024	2024	0	VC!F17151
VCFTA	2025	2025	0	VC!G17151
VCFTA	2026	2026	0	VC!H17151
VCFTA	2027	2027	0	VC!I17151
VN-EAEU	2022	2022	0	EAV!D17127
VN-EAEU	2023	2023	0	EAV!E17127
VN-EAEU	2024	2024	0	EAV!F17127
VN-EAEU	2025	2025	0	EAV!G17127
VN-EAEU	2026	2026	0	EAV!H17127
VN-EAEU	2027	2027	0	EAV!I17127
AHKFTA	2022	2022	0	AKH!D17122
AHKFTA	2023	2023	0	AKH!E17122
AHKFTA	2024	2024	0	AKH!F17122
AHKFTA	2025	2025	0	AKH!G17122
AHKFTA	2026	2026	0	AKH!H17122
AHKFTA	2027	2027	0	AKH!I17122
EVFTA	2022	2022	0	EV-NK!D17152
EVFTA	2023	2023	0	EV-NK!E17152
EVFTA	2024	2024	0	EV-NK!F17152

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17152
EVFTA	2026	2026	0	EV-NK!H17152
EVFTA	2027	2027	0	EV-NK!I17152
UKVFTA	2022	2022	0	UKV!D17151
UKVFTA	2023	2023	0	UKV!E17151
UKVFTA	2024	2024	0	UKV!F17151
UKVFTA	2025	2025	0	UKV!G17151
UKVFTA	2026	2026	0	UKV!H17151
UKVFTA	2027	2027	0	UKV!I17151
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17245
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17245
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17245
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17245
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17245
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17245
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17245
RCEP A	2022	2022	0	RCEPT-A!D17114
RCEP A	2023	2023	0	RCEPT-A!E17114
RCEP A	2024	2024	0	RCEPT-A!F17114
RCEP A	2025	2025	0	RCEPT-A!G17114
RCEP A	2026	2026	0	RCEPT-A!H17114
RCEP A	2027	2027	0	RCEPT-A!I17114
RCEP B	2022	2022	0	B!D17114
RCEP B	2023	2023	0	B!E17114
RCEP B	2024	2024	0	B!F17114
RCEP B	2025	2025	0	B!G17114

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H17114
RCEP B	2027	2027	0	B!I17114
RCEP C	2022	2022	0	C!D17112
RCEP C	2023	2023	0	C!E17112
RCEP C	2024	2024	0	C!F17112
RCEP C	2025	2025	0	C!G17112
RCEP C	2026	2026	0	C!H17112
RCEP C	2027	2027	0	C!I17112
RCEP D	2022	2022	0	D!D17111
RCEP D	2023	2023	0	D!E17111
RCEP D	2024	2024	0	D!F17111
RCEP D	2025	2025	0	D!G17111
RCEP D	2026	2026	0	D!H17111
RCEP D	2027	2027	0	D!I17111
RCEP E	2022	2022	0	E!D17115
RCEP E	2023	2023	0	E!E17115
RCEP E	2024	2024	0	E!F17115
RCEP E	2025	2025	0	E!G17115
RCEP E	2026	2026	0	E!H17115
RCEP E	2027	2027	0	E!I17115
RCEP F	2022	2022	0	F!D17114
RCEP F	2023	2023	0	F!E17114
RCEP F	2024	2024	0	F!F17114
RCEP F	2025	2025	0	F!G17114
RCEP F	2026	2026	0	F!H17114
RCEP F	2027	2027	0	F!I17114

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F16051
VIFTA	2025	2025	0	VI!G16051
VIFTA	2026	2026	0	VI!H16051
VIFTA	2027	2027	0	VI!I16051

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	8806.99.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8806.99.00	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 8806.99.00. 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 8806.99.00 was checked against BT2026 (cell BT2026!N17781), 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.