Vietnam Tariff Intelligence

HS 8602.10.00 detail

HS code	8602.10.00
Description	Other rail locomotives; locomotive tenders / - Diesel-electric locomotives
Unit	chiếc
Generated	11/11/2026 19:50:06
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/86021000/

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!K16225
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N16225
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16225
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!E15535
ATIGA	2022	2022	0	AT!E15464
ATIGA	2023	2023	0	AT!F15464
ATIGA	2024	2024	0	AT!G15464
ATIGA	2025	2025	0	AT!H15464
ATIGA	2026	2026	0	AT!I15464
ATIGA	2027	2027	0	AT!J15464
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15520
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15520
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15520

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15520
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15520
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15520
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15521
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15521
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15521
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15521
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15521
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15521
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15522
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15470
AIFTA	30/12/2022	2022	0	AI!F15478
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15478
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15478
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15478
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15478
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15478
VKFTA	2022	2022	0	VK!E15518
VKFTA	2023	2023	0	VK!F15518
VKFTA	2024	2024	0	VK!G15518
VKFTA	2025	2025	0	VK!H15518
VKFTA	2026	2026	0	VK!I15518
VKFTA	2027	2027	0	VK!J15518
VCFTA	2022	2022	0	VC!D15580
VCFTA	2023	2023	0	VC!E15580
VCFTA	2024	2024	0	VC!F15580

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15580
VCFTA	2026	2026	0	VC!H15580
VCFTA	2027	2027	0	VC!I15580
VN-EAEU	2022	2022	*	EAV!D15554
VN-EAEU	2023	2023	*	EAV!E15554
VN-EAEU	2024	2024	*	EAV!F15554
VN-EAEU	2025	2025	*	EAV!G15554
VN-EAEU	2026	2026	*	EAV!H15554
VN-EAEU	2027	2027	*	EAV!I15554
AHKFTA	2022	2022	0	AKH!D15557
AHKFTA	2023	2023	0	AKH!E15557
AHKFTA	2024	2024	0	AKH!F15557
AHKFTA	2025	2025	0	AKH!G15557
AHKFTA	2026	2026	0	AKH!H15557
AHKFTA	2027	2027	0	AKH!I15557
EVFTA	2022	2022	0	EV-NK!D15563
EVFTA	2023	2023	0	EV-NK!E15563
EVFTA	2024	2024	0	EV-NK!F15563
EVFTA	2025	2025	0	EV-NK!G15563
EVFTA	2026	2026	0	EV-NK!H15563
EVFTA	2027	2027	0	EV-NK!I15563
UKVFTA	2022	2022	0	UKV!D15562
UKVFTA	2023	2023	0	UKV!E15562
UKVFTA	2024	2024	0	UKV!F15562
UKVFTA	2025	2025	0	UKV!G15562
UKVFTA	2026	2026	0	UKV!H15562

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15562
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15551
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15551
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15551
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15551
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15551
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15551
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15551
RCEP A	2022	2022	0	RCEPT-A!D15545
RCEP A	2023	2023	0	RCEPT-A!E15545
RCEP A	2024	2024	0	RCEPT-A!F15545
RCEP A	2025	2025	0	RCEPT-A!G15545
RCEP A	2026	2026	0	RCEPT-A!H15545
RCEP A	2027	2027	0	RCEPT-A!I15545
RCEP B	2022	2022	0	B!D15545
RCEP B	2023	2023	0	B!E15545
RCEP B	2024	2024	0	B!F15545
RCEP B	2025	2025	0	B!G15545
RCEP B	2026	2026	0	B!H15545
RCEP B	2027	2027	0	B!I15545
RCEP C	2022	2022	0	C!D15545
RCEP C	2023	2023	0	C!E15545
RCEP C	2024	2024	0	C!F15545
RCEP C	2025	2025	0	C!G15545
RCEP C	2026	2026	0	C!H15545
RCEP C	2027	2027	0	C!I15545

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15544
RCEP D	2023	2023	0	D!E15544
RCEP D	2024	2024	0	D!F15544
RCEP D	2025	2025	0	D!G15544
RCEP D	2026	2026	0	D!H15544
RCEP D	2027	2027	0	D!I15544
RCEP E	2022	2022	0	E!D15548
RCEP E	2023	2023	0	E!E15548
RCEP E	2024	2024	0	E!F15548
RCEP E	2025	2025	0	E!G15548
RCEP E	2026	2026	0	E!H15548
RCEP E	2027	2027	0	E!I15548
RCEP F	2022	2022	0	F!D15545
RCEP F	2023	2023	0	F!E15545
RCEP F	2024	2024	0	F!F15545
RCEP F	2025	2025	0	F!G15545
RCEP F	2026	2026	0	F!H15545
RCEP F	2027	2027	0	F!I15545
VIFTA	2024	2024	0	VI!F14503
VIFTA	2025	2025	0	VI!G14503
VIFTA	2026	2026	0	VI!H14503
VIFTA	2027	2027	0	VI!I14503

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 trước TQ (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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HHNK phải chứng nhận trước khi thông quan (12/2022/TT-BGTVT PL1)		12/2022/TT-BGTVT	Read the referenced instruments.	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 8602.10.00. 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 8602.10.00 was checked against BT2026 (cell BT2026!N16225), 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
HHNK phải chứng nhận trước khi thông quan (12/2022/TT-BGTVT PL1)
Chứng nhận chất lượng ATKT và BVMT trước TQ (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.