Vietnam Tariff Intelligence

HS 8603.90.00 detail

HS code	8603.90.00
Description	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04 / - Other
Unit	chiếc
Generated	05/11/2026 06:28:05
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/86039000/

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!K16229
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N16229
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16229
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!E15540
ATIGA	2022	2022	0	AT!E15469
ATIGA	2023	2023	0	AT!F15469
ATIGA	2024	2024	0	AT!G15469
ATIGA	2025	2025	0	AT!H15469
ATIGA	2026	2026	0	AT!I15469
ATIGA	2027	2027	0	AT!J15469
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15525
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15525
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15525

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15525
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15525
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15525
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15526
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15526
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15526
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15526
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15526
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15526
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15527
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15475
AIFTA	30/12/2022	2022	0	AI!F15483
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15483
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15483
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15483
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15483
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15483
VKFTA	2022	2022	0	VK!E15523
VKFTA	2023	2023	0	VK!F15523
VKFTA	2024	2024	0	VK!G15523
VKFTA	2025	2025	0	VK!H15523
VKFTA	2026	2026	0	VK!I15523
VKFTA	2027	2027	0	VK!J15523
VCFTA	2022	2022	0	VC!D15585
VCFTA	2023	2023	0	VC!E15585
VCFTA	2024	2024	0	VC!F15585

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15585
VCFTA	2026	2026	0	VC!H15585
VCFTA	2027	2027	0	VC!I15585
VN-EAEU	2022	2022	*	EAV!D15559
VN-EAEU	2023	2023	*	EAV!E15559
VN-EAEU	2024	2024	*	EAV!F15559
VN-EAEU	2025	2025	*	EAV!G15559
VN-EAEU	2026	2026	*	EAV!H15559
VN-EAEU	2027	2027	*	EAV!I15559
AHKFTA	2022	2022	0	AKH!D15562
AHKFTA	2023	2023	0	AKH!E15562
AHKFTA	2024	2024	0	AKH!F15562
AHKFTA	2025	2025	0	AKH!G15562
AHKFTA	2026	2026	0	AKH!H15562
AHKFTA	2027	2027	0	AKH!I15562
EVFTA	2022	2022	0	EV-NK!D15568
EVFTA	2023	2023	0	EV-NK!E15568
EVFTA	2024	2024	0	EV-NK!F15568
EVFTA	2025	2025	0	EV-NK!G15568
EVFTA	2026	2026	0	EV-NK!H15568
EVFTA	2027	2027	0	EV-NK!I15568
UKVFTA	2022	2022	0	UKV!D15567
UKVFTA	2023	2023	0	UKV!E15567
UKVFTA	2024	2024	0	UKV!F15567
UKVFTA	2025	2025	0	UKV!G15567
UKVFTA	2026	2026	0	UKV!H15567

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15567
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15556
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15556
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15556
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15556
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15556
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15556
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15556
RCEP A	2022	2022	0	RCEPT-A!D15550
RCEP A	2023	2023	0	RCEPT-A!E15550
RCEP A	2024	2024	0	RCEPT-A!F15550
RCEP A	2025	2025	0	RCEPT-A!G15550
RCEP A	2026	2026	0	RCEPT-A!H15550
RCEP A	2027	2027	0	RCEPT-A!I15550
RCEP B	2022	2022	0	B!D15550
RCEP B	2023	2023	0	B!E15550
RCEP B	2024	2024	0	B!F15550
RCEP B	2025	2025	0	B!G15550
RCEP B	2026	2026	0	B!H15550
RCEP B	2027	2027	0	B!I15550
RCEP C	2022	2022	0	C!D15550
RCEP C	2023	2023	0	C!E15550
RCEP C	2024	2024	0	C!F15550
RCEP C	2025	2025	0	C!G15550
RCEP C	2026	2026	0	C!H15550
RCEP C	2027	2027	0	C!I15550

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15549
RCEP D	2023	2023	0	D!E15549
RCEP D	2024	2024	0	D!F15549
RCEP D	2025	2025	0	D!G15549
RCEP D	2026	2026	0	D!H15549
RCEP D	2027	2027	0	D!I15549
RCEP E	2022	2022	0	E!D15553
RCEP E	2023	2023	0	E!E15553
RCEP E	2024	2024	0	E!F15553
RCEP E	2025	2025	0	E!G15553
RCEP E	2026	2026	0	E!H15553
RCEP E	2027	2027	0	E!I15553
RCEP F	2022	2022	0	F!D15550
RCEP F	2023	2023	0	F!E15550
RCEP F	2024	2024	0	F!F15550
RCEP F	2025	2025	0	F!G15550
RCEP F	2026	2026	0	F!H15550
RCEP F	2027	2027	0	F!I15550
VIFTA	2024	2024	0	VI!F14507
VIFTA	2025	2025	0	VI!G14507
VIFTA	2026	2026	0	VI!H14507
VIFTA	2027	2027	0	VI!I14507

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 8603.90.00. 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 8603.90.00 was checked against BT2026 (cell BT2026!N16229), 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.