Vietnam Tariff Intelligence

HS 8606.10.00 detail

HS code	8606.10.00
Description	Railway or tramway goods vans and wagons, not self-propelled / - Tank wagons and the like
Unit	chiếc
Generated	05/11/2026 16:10:59
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/86061000/

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!K16233
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N16233
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16233
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!E15547
ATIGA	2022	2022	0	AT!E15476

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F15476
ATIGA	2024	2024	0	AT!G15476
ATIGA	2025	2025	0	AT!H15476
ATIGA	2026	2026	0	AT!I15476
ATIGA	2027	2027	0	AT!J15476
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15532
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15532
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15532
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15532
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15532
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15532
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15533
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15533
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15533
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15533
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15533
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15533
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15534
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15482
AIFTA	30/12/2022	2022	0	AI!F15490
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15490
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15490
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15490
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15490
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15490
VKFTA	2022	2022	0	VK!E15530

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F15530
VKFTA	2024	2024	0	VK!G15530
VKFTA	2025	2025	0	VK!H15530
VKFTA	2026	2026	0	VK!I15530
VKFTA	2027	2027	0	VK!J15530
VCFTA	2022	2022	0	VC!D15592
VCFTA	2023	2023	0	VC!E15592
VCFTA	2024	2024	0	VC!F15592
VCFTA	2025	2025	0	VC!G15592
VCFTA	2026	2026	0	VC!H15592
VCFTA	2027	2027	0	VC!I15592
VN-EAEU	2022	2022	0	EAV!D15566
VN-EAEU	2023	2023	0	EAV!E15566
VN-EAEU	2024	2024	0	EAV!F15566
VN-EAEU	2025	2025	0	EAV!G15566
VN-EAEU	2026	2026	0	EAV!H15566
VN-EAEU	2027	2027	0	EAV!I15566
AHKFTA	2022	2022	0	AKH!D15569
AHKFTA	2023	2023	0	AKH!E15569
AHKFTA	2024	2024	0	AKH!F15569
AHKFTA	2025	2025	0	AKH!G15569
AHKFTA	2026	2026	0	AKH!H15569
AHKFTA	2027	2027	0	AKH!I15569
EVFTA	2022	2022	0	EV-NK!D15575
EVFTA	2023	2023	0	EV-NK!E15575
EVFTA	2024	2024	0	EV-NK!F15575

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G15575
EVFTA	2026	2026	0	EV-NK!H15575
EVFTA	2027	2027	0	EV-NK!I15575
UKVFTA	2022	2022	0	UKV!D15574
UKVFTA	2023	2023	0	UKV!E15574
UKVFTA	2024	2024	0	UKV!F15574
UKVFTA	2025	2025	0	UKV!G15574
UKVFTA	2026	2026	0	UKV!H15574
UKVFTA	2027	2027	0	UKV!I15574
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15563
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15563
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15563
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15563
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15563
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15563
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15563
RCEP A	2022	2022	0	RCEPT-A!D15557
RCEP A	2023	2023	0	RCEPT-A!E15557
RCEP A	2024	2024	0	RCEPT-A!F15557
RCEP A	2025	2025	0	RCEPT-A!G15557
RCEP A	2026	2026	0	RCEPT-A!H15557
RCEP A	2027	2027	0	RCEPT-A!I15557
RCEP B	2022	2022	0	B!D15557
RCEP B	2023	2023	0	B!E15557
RCEP B	2024	2024	0	B!F15557
RCEP B	2025	2025	0	B!G15557

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H15557
RCEP B	2027	2027	0	B!I15557
RCEP C	2022	2022	0	C!D15557
RCEP C	2023	2023	0	C!E15557
RCEP C	2024	2024	0	C!F15557
RCEP C	2025	2025	0	C!G15557
RCEP C	2026	2026	0	C!H15557
RCEP C	2027	2027	0	C!I15557
RCEP D	2022	2022	0	D!D15556
RCEP D	2023	2023	0	D!E15556
RCEP D	2024	2024	0	D!F15556
RCEP D	2025	2025	0	D!G15556
RCEP D	2026	2026	0	D!H15556
RCEP D	2027	2027	0	D!I15556
RCEP E	2022	2022	0	E!D15560
RCEP E	2023	2023	0	E!E15560
RCEP E	2024	2024	0	E!F15560
RCEP E	2025	2025	0	E!G15560
RCEP E	2026	2026	0	E!H15560
RCEP E	2027	2027	0	E!I15560
RCEP F	2022	2022	0	F!D15557
RCEP F	2023	2023	0	F!E15557
RCEP F	2024	2024	0	F!F15557
RCEP F	2025	2025	0	F!G15557
RCEP F	2026	2026	0	F!H15557
RCEP F	2027	2027	0	F!I15557

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F14511
VIFTA	2025	2025	0	VI!G14511
VIFTA	2026	2026	0	VI!H14511
VIFTA	2027	2027	0	VI!I14511

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 8606.10.00. 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 8606.10.00 was checked against BT2026 (cell BT2026!N16233), 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.