Vietnam Tariff Intelligence

HS 8805.21.00 detail

HS code	8805.21.00
Description	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles / - Ground flying trainers and parts thereof: / - - Air combat simulators and parts thereof
Unit	chiếc
Generated	09/11/2026 06:18:49
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/88052100/

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!K17764
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17764
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17764
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!E17082
ATIGA	2022	2022	0	AT!E17011
ATIGA	2023	2023	0	AT!F17011
ATIGA	2024	2024	0	AT!G17011
ATIGA	2025	2025	0	AT!H17011
ATIGA	2026	2026	0	AT!I17011
ATIGA	2027	2027	0	AT!J17011
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17067
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17067
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17067

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17067
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17067
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17067
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17068
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17068
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17068
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17068
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17068
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17068
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17073
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17029
AIFTA	30/12/2022	2022	0	AI!F17025
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17025
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17025
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17025
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17025
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17025
VKFTA	2022	2022	0	VK!E17071
VKFTA	2023	2023	0	VK!F17071
VKFTA	2024	2024	0	VK!G17071
VKFTA	2025	2025	0	VK!H17071
VKFTA	2026	2026	0	VK!I17071
VKFTA	2027	2027	0	VK!J17071
VCFTA	2022	2022	0	VC!D17133
VCFTA	2023	2023	0	VC!E17133
VCFTA	2024	2024	0	VC!F17133

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17133
VCFTA	2026	2026	0	VC!H17133
VCFTA	2027	2027	0	VC!I17133
VN-EAEU	2022	2022	*	EAV!D17109
VN-EAEU	2023	2023	*	EAV!E17109
VN-EAEU	2024	2024	*	EAV!F17109
VN-EAEU	2025	2025	*	EAV!G17109
VN-EAEU	2026	2026	*	EAV!H17109
VN-EAEU	2027	2027	*	EAV!I17109
AHKFTA	2022	2022	0	AKH!D17104
AHKFTA	2023	2023	0	AKH!E17104
AHKFTA	2024	2024	0	AKH!F17104
AHKFTA	2025	2025	0	AKH!G17104
AHKFTA	2026	2026	0	AKH!H17104
AHKFTA	2027	2027	0	AKH!I17104
EVFTA	2022	2022	0	EV-NK!D17134
EVFTA	2023	2023	0	EV-NK!E17134
EVFTA	2024	2024	0	EV-NK!F17134
EVFTA	2025	2025	0	EV-NK!G17134
EVFTA	2026	2026	0	EV-NK!H17134
EVFTA	2027	2027	0	EV-NK!I17134
UKVFTA	2022	2022	0	UKV!D17133
UKVFTA	2023	2023	0	UKV!E17133
UKVFTA	2024	2024	0	UKV!F17133
UKVFTA	2025	2025	0	UKV!G17133
UKVFTA	2026	2026	0	UKV!H17133

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17133
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17227
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17227
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17227
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17227
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17227
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17227
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17227
RCEP A	2022	2022	0	RCEPT-A!D17096
RCEP A	2023	2023	0	RCEPT-A!E17096
RCEP A	2024	2024	0	RCEPT-A!F17096
RCEP A	2025	2025	0	RCEPT-A!G17096
RCEP A	2026	2026	0	RCEPT-A!H17096
RCEP A	2027	2027	0	RCEPT-A!I17096
RCEP B	2022	2022	0	B!D17096
RCEP B	2023	2023	0	B!E17096
RCEP B	2024	2024	0	B!F17096
RCEP B	2025	2025	0	B!G17096
RCEP B	2026	2026	0	B!H17096
RCEP B	2027	2027	0	B!I17096
RCEP C	2022	2022	0	C!D17094
RCEP C	2023	2023	0	C!E17094
RCEP C	2024	2024	0	C!F17094
RCEP C	2025	2025	0	C!G17094
RCEP C	2026	2026	0	C!H17094
RCEP C	2027	2027	0	C!I17094

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D17093
RCEP D	2023	2023	0	D!E17093
RCEP D	2024	2024	0	D!F17093
RCEP D	2025	2025	0	D!G17093
RCEP D	2026	2026	0	D!H17093
RCEP D	2027	2027	0	D!I17093
RCEP E	2022	2022	0	E!D17097
RCEP E	2023	2023	0	E!E17097
RCEP E	2024	2024	0	E!F17097
RCEP E	2025	2025	0	E!G17097
RCEP E	2026	2026	0	E!H17097
RCEP E	2027	2027	0	E!I17097
RCEP F	2022	2022	0	F!D17096
RCEP F	2023	2023	0	F!E17096
RCEP F	2024	2024	0	F!F17096
RCEP F	2025	2025	0	F!G17096
RCEP F	2026	2026	0	F!H17096
RCEP F	2027	2027	0	F!I17096
VIFTA	2024	2024	0	VI!F16034
VIFTA	2025	2025	0	VI!G16034
VIFTA	2026	2026	0	VI!H16034
VIFTA	2027	2027	0	VI!I16034

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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 8805.21.00. 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 8805.21.00 was checked against BT2026 (cell BT2026!N17764), 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.