Vietnam Tariff Intelligence

HS 8806.94.00 detail

HS code	8806.94.00
Description	Unmanned aircraft / - Other: / - - With maximum take-off weight more than 25 kg but not more than 150 kg
Unit	chiếc
Generated	03/11/2026 05:56:06
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/88069400/

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!K17780
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17780
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17780
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!E17099
ATIGA	2022	2022	0	AT!E17028

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17028
ATIGA	2024	2024	0	AT!G17028
ATIGA	2025	2025	0	AT!H17028
ATIGA	2026	2026	0	AT!I17028
ATIGA	2027	2027	0	AT!J17028
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17084
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17084
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17084
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17084
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17084
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17084
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17085
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17085
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17085
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17085
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17085
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17085
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17090
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17046
AIFTA	30/12/2022	2022	0	AI!F17042
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17042
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17042
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17042
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17042
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17042
VKFTA	2022	2022	0	VK!E17088

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17088
VKFTA	2024	2024	0	VK!G17088
VKFTA	2025	2025	0	VK!H17088
VKFTA	2026	2026	0	VK!I17088
VKFTA	2027	2027	0	VK!J17088
VCFTA	2022	2022	0	VC!D17150
VCFTA	2023	2023	0	VC!E17150
VCFTA	2024	2024	0	VC!F17150
VCFTA	2025	2025	0	VC!G17150
VCFTA	2026	2026	0	VC!H17150
VCFTA	2027	2027	0	VC!I17150
VN-EAEU	2022	2022	0	EAV!D17126
VN-EAEU	2023	2023	0	EAV!E17126
VN-EAEU	2024	2024	0	EAV!F17126
VN-EAEU	2025	2025	0	EAV!G17126
VN-EAEU	2026	2026	0	EAV!H17126
VN-EAEU	2027	2027	0	EAV!I17126
AHKFTA	2022	2022	0	AKH!D17121
AHKFTA	2023	2023	0	AKH!E17121
AHKFTA	2024	2024	0	AKH!F17121
AHKFTA	2025	2025	0	AKH!G17121
AHKFTA	2026	2026	0	AKH!H17121
AHKFTA	2027	2027	0	AKH!I17121
EVFTA	2022	2022	0	EV-NK!D17151
EVFTA	2023	2023	0	EV-NK!E17151
EVFTA	2024	2024	0	EV-NK!F17151

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17151
EVFTA	2026	2026	0	EV-NK!H17151
EVFTA	2027	2027	0	EV-NK!I17151
UKVFTA	2022	2022	0	UKV!D17150
UKVFTA	2023	2023	0	UKV!E17150
UKVFTA	2024	2024	0	UKV!F17150
UKVFTA	2025	2025	0	UKV!G17150
UKVFTA	2026	2026	0	UKV!H17150
UKVFTA	2027	2027	0	UKV!I17150
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17244
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17244
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17244
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17244
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17244
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17244
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17244
RCEP A	2022	2022	0	RCEPT-A!D17113
RCEP A	2023	2023	0	RCEPT-A!E17113
RCEP A	2024	2024	0	RCEPT-A!F17113
RCEP A	2025	2025	0	RCEPT-A!G17113
RCEP A	2026	2026	0	RCEPT-A!H17113
RCEP A	2027	2027	0	RCEPT-A!I17113
RCEP B	2022	2022	0	B!D17113
RCEP B	2023	2023	0	B!E17113
RCEP B	2024	2024	0	B!F17113
RCEP B	2025	2025	0	B!G17113

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H17113
RCEP B	2027	2027	0	B!I17113
RCEP C	2022	2022	0	C!D17111
RCEP C	2023	2023	0	C!E17111
RCEP C	2024	2024	0	C!F17111
RCEP C	2025	2025	0	C!G17111
RCEP C	2026	2026	0	C!H17111
RCEP C	2027	2027	0	C!I17111
RCEP D	2022	2022	0	D!D17110
RCEP D	2023	2023	0	D!E17110
RCEP D	2024	2024	0	D!F17110
RCEP D	2025	2025	0	D!G17110
RCEP D	2026	2026	0	D!H17110
RCEP D	2027	2027	0	D!I17110
RCEP E	2022	2022	0	E!D17114
RCEP E	2023	2023	0	E!E17114
RCEP E	2024	2024	0	E!F17114
RCEP E	2025	2025	0	E!G17114
RCEP E	2026	2026	0	E!H17114
RCEP E	2027	2027	0	E!I17114
RCEP F	2022	2022	0	F!D17113
RCEP F	2023	2023	0	F!E17113
RCEP F	2024	2024	0	F!F17113
RCEP F	2025	2025	0	F!G17113
RCEP F	2026	2026	0	F!H17113
RCEP F	2027	2027	0	F!I17113

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F16050
VIFTA	2025	2025	0	VI!G16050
VIFTA	2026	2026	0	VI!H16050
VIFTA	2027	2027	0	VI!I16050

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	8806.94.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8806.94.00	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 8806.94.00. 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 8806.94.00 was checked against BT2026 (cell BT2026!N17780), 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.