

**Vietnam Customs Tariff Schedule - 2026**

**Chapter 88  
Aircraft, spacecraft, and parts thereof**

1. For the purposes of this Chapter, the expression “unmanned aircraft” means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight

The expression “unmanned aircraft”, however, does not cover flying toys, designed solely for amusement purposes (heading 95.03)

**Subheading Notes**

1. For the purpose of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

2. For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression “maximum take-off weight” means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

HS CODE	DESCRIPTION	Unit of quantity	Import duties / Tax (%)																		VAT (%)	
			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									V		VI
								4	5	6	7									8		9
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
88.02	Other aircraft (for example, helicopters, air-planes), except unmanned aircraft of heading 88.06; spacecraft (including satellites) and suborbital and spacecraft launch vehicles																					
	- Helicopters:																					
8802.11.00	- - Of an unladen weight not exceeding 2,000 kg	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8802.12.00	- - Of an unladen weight exceeding 2,000 kg	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10

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8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000kg:																					
8802.20.10	-- Aeroplanes	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
8802.20.90	-- Other	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000kg but not exceeding 15,000kg:																					
8802.30.10	-- Aeroplanes	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
8802.30.90	-- Other	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
8802.40	- Aeroplanes and other, of an unladen weight exceeding 15,000kg:																					
8802.40.10	-- Aeroplanes	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
8802.40.90	-- Other	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
<b>88.04</b>	<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto</b>																					
8804.00.10	- Rotochutes and parts thereof	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*	0	0	10
8804.00.90	- Other	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*	0	0	10
<b>88.05</b>	<b>Aircraft launching gear; deck-arrestors or similar gear; ground flying trainers; parts of the foregoing Articles</b>																					
8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestors or similar gear and parts thereof	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*	0	0	10
	- Ground flying trainers and parts thereof:																					
8805.21.00	- - Air combat simulators and parts thereof	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*	0	0	10

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8805.29	-- Other:																					
8805.29.10	--- Ground flying trainers	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*	0	0	10
8805.29.90	--- Other	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*	0	0	10
<b>88.06</b>	<b>Unmanned aircraft</b>																					
8806.10.00	- Designed for the carriage of passengers	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
	- Other, for remote-controlled flight only:	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
8806.21.00	-- With maximum take-off weight not more than 250 g	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
8806.22.00	- - With maximum take-off weight more than 250 g but not more than 7 kg	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
8806.23.00	- - With maximum take-off weight more than 7 kg but not more than 25 kg	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
8806.24.00	- - With maximum take-off weight more than 25 kg but not more than 150 kg	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
8806.29.00	-- Other	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
	- Other																					
8806.91.00	-- With maximum take-off weight not more than 250 g	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
8806.92.00	- - With maximum take-off weight more than 250 g but not more than 7 kg	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
8806.93.00	- - With maximum take-off weight more than 7 kg but not more than 25 kg	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
8806.94.00	- - With maximum take-off weight more than 25 kg but not more than 150 kg	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
8806.99.00	-- Other	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
<b>88.07</b>	<b>Parts of goods of heading 88.01, 88.02 or 88.06</b>																					

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8807.10.00	- Propellers and rotors and parts thereof	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
8807.20.00	- Under-carriages and parts thereof	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8807.30.00	- Other parts of aeroplanes, helicopters or unmanned aircraft	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8807.90.00	- Other	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10