

CHAPTER 88
AIRCRAFT, SPACECRAFT, AND PART THEREOF

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.

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
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	0	10
88.02	Other aircraft (for example, helicopters, air- planes); 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	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	0	10
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	10
8802.20.90	-- Other	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10

Vietnam Customs Tariff Schedule – 2021

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	10
8802.30.90	-- Other	Unit	0	5	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	10
8802.40.90	-- Other	Unit	0	5	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	10
88.03	Parts of goods of heading 88.01 or 88.02.																						
8803.10.00	- Propellers and rotors and parts thereof	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
8803.20.00	- Under- carriges and parts thereof	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
8803.30.00	- Other parts of aeroplanes or helicopters	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
8803.90	- Other:																						
8803.90.10	-- Of telecommunications satellites	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
8803.90.90	-- Other	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
88.04	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.																						

Vietnam Customs Tariff Schedule – 2021

8804.00.10	- Rotachutes and parts thereof	Unit	0	5	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	10
88.05	Aircraft- launching gear; deck arrestors or similar gear; ground flying trainers; parts of the foregoing Articles.																						
8805.10.00	- Aircraft- launching gear; 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	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	10
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	10
8805.29.90	- - - Other	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10