Vietnam Tariff Intelligence

HS 8505.90.90 detail

HS code	8505.90.90
Description	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads / - Other, including parts: / - - Other
Unit	kg/chiếc
Generated	08/11/2026 06:57:06
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/85059090/

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!K15069
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15069
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15069
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E14366

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E14307
ATIGA	2023	2023	0	AT!F14307
ATIGA	2024	2024	0	AT!G14307
ATIGA	2025	2025	0	AT!H14307
ATIGA	2026	2026	0	AT!I14307
ATIGA	2027	2027	0	AT!J14307
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14361
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14361
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14361
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14361
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14361
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14361
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14362
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14362
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14362
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14362
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14362
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14362
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14365
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14313
AIFTA	30/12/2022	2022	0	AI!F14321
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14321
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14321
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14321
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14321
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14321

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E14352
VKFTA	2023	2023	0	VK!F14352
VKFTA	2024	2024	0	VK!G14352
VKFTA	2025	2025	0	VK!H14352
VKFTA	2026	2026	0	VK!I14352
VKFTA	2027	2027	0	VK!J14352
VCFTA	2022	2022	0	VC!D14407
VCFTA	2023	2023	0	VC!E14407
VCFTA	2024	2024	0	VC!F14407
VCFTA	2025	2025	0	VC!G14407
VCFTA	2026	2026	0	VC!H14407
VCFTA	2027	2027	0	VC!I14407
VN-EAEU	2022	2022	0	EAV!D14384
VN-EAEU	2023	2023	0	EAV!E14384
VN-EAEU	2024	2024	0	EAV!F14384
VN-EAEU	2025	2025	0	EAV!G14384
VN-EAEU	2026	2026	0	EAV!H14384
VN-EAEU	2027	2027	0	EAV!I14384
AHKFTA	2022	2022	0	AKH!D14384
AHKFTA	2023	2023	0	AKH!E14384
AHKFTA	2024	2024	0	AKH!F14384
AHKFTA	2025	2025	0	AKH!G14384
AHKFTA	2026	2026	0	AKH!H14384
AHKFTA	2027	2027	0	AKH!I14384
EVFTA	2022	2022	0	EV-NK!D14399
EVFTA	2023	2023	0	EV-NK!E14399

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F14399
EVFTA	2025	2025	0	EV-NK!G14399
EVFTA	2026	2026	0	EV-NK!H14399
EVFTA	2027	2027	0	EV-NK!I14399
UKVFTA	2022	2022	0	UKV!D14398
UKVFTA	2023	2023	0	UKV!E14398
UKVFTA	2024	2024	0	UKV!F14398
UKVFTA	2025	2025	0	UKV!G14398
UKVFTA	2026	2026	0	UKV!H14398
UKVFTA	2027	2027	0	UKV!I14398
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14391
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14391
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14391
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14391
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14391
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14391
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14391
RCEP A	2022	2022	0	RCEPT-A!D14386
RCEP A	2023	2023	0	RCEPT-A!E14386
RCEP A	2024	2024	0	RCEPT-A!F14386
RCEP A	2025	2025	0	RCEPT-A!G14386
RCEP A	2026	2026	0	RCEPT-A!H14386
RCEP A	2027	2027	0	RCEPT-A!I14386
RCEP B	2022	2022	0	B!D14386
RCEP B	2023	2023	0	B!E14386
RCEP B	2024	2024	0	B!F14386

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G14386
RCEP B	2026	2026	0	B!H14386
RCEP B	2027	2027	0	B!I14386
RCEP C	2022	2022	0	C!D14386
RCEP C	2023	2023	0	C!E14386
RCEP C	2024	2024	0	C!F14386
RCEP C	2025	2025	0	C!G14386
RCEP C	2026	2026	0	C!H14386
RCEP C	2027	2027	0	C!I14386
RCEP D	2022	2022	0	D!D14385
RCEP D	2023	2023	0	D!E14385
RCEP D	2024	2024	0	D!F14385
RCEP D	2025	2025	0	D!G14385
RCEP D	2026	2026	0	D!H14385
RCEP D	2027	2027	0	D!I14385
RCEP E	2022	2022	0	E!D14389
RCEP E	2023	2023	0	E!E14389
RCEP E	2024	2024	0	E!F14389
RCEP E	2025	2025	0	E!G14389
RCEP E	2026	2026	0	E!H14389
RCEP E	2027	2027	0	E!I14389
RCEP F	2022	2022	0	F!D14386
RCEP F	2023	2023	0	F!E14386
RCEP F	2024	2024	0	F!F14386
RCEP F	2025	2025	0	F!G14386
RCEP F	2026	2026	0	F!H14386

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I14386
VIFTA	2024	2024	0	VI!F13383
VIFTA	2025	2025	0	VI!G13383
VIFTA	2026	2026	0	VI!H13383
VIFTA	2027	2027	0	VI!I13383

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8505.90 has 3 lines; 8505.90.90 is distinguished from its siblings by: Other.	8505.90.10 Electro-magnets of a kind used solely or principally for magnetic resonance imaging apparatus other than electro-magnets of heading 90.18; 8505.90.20 Electro-magnetic lifting heads	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8505.90.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8505.90.90	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8505.90.90. 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 8505.90.90 was checked against BT2026 (cell BT2026!N15069), 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.