Vietnam Tariff Intelligence

HS 8506.10.12 detail

HS code	8506.10.12
Description	Primary cells and primary batteries / - Manganese dioxide: / - - Having an external volume not exceeding 300 cm³: / - - - Alkaline
Unit	chiếc
Generated	04/11/2026 22:32:43
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/85061012/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15074
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15074
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15074
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
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
ACFTA	5 (-KH, TH)	5% (except KH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	24	24%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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)		5	AC!E14372
ATIGA	2022	2022	0	AT!E14313
ATIGA	2023	2023	0	AT!F14313
ATIGA	2024	2024	0	AT!G14313
ATIGA	2025	2025	0	AT!H14313
ATIGA	2026	2026	0	AT!I14313
ATIGA	2027	2027	0	AT!J14313
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14367
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14367
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14367

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14367
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14367
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14367
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E14368
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F14368
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14368
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14368
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14368
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14368
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F14371
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14319
AIFTA	30/12/2022	2022	*	AI!F14327
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14327
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14327
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14327
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14327
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14327
VKFTA	2022	2022	24	VK!E14358
VKFTA	2023	2023	24	VK!F14358
VKFTA	2024	2024	24	VK!G14358
VKFTA	2025	2025	24	VK!H14358
VKFTA	2026	2026	24	VK!I14358
VKFTA	2027	2027	24	VK!J14358
VCFTA	2022	2022	5	VC!D14413
VCFTA	2023	2023	2	VC!E14413
VCFTA	2024	2024	0	VC!F14413

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14413
VCFTA	2026	2026	0	VC!H14413
VCFTA	2027	2027	0	VC!I14413
VN-EAEU	2022	2022	6,8	EAV!D14390
VN-EAEU	2023	2023	4,5	EAV!E14390
VN-EAEU	2024	2024	2,3	EAV!F14390
VN-EAEU	2025	2025	0	EAV!G14390
VN-EAEU	2026	2026	0	EAV!H14390
VN-EAEU	2027	2027	0	EAV!I14390
AHKFTA	2022	2022	25	AKH!D14390
AHKFTA	2023	2023	25	AKH!E14390
AHKFTA	2024	2024	25	AKH!F14390
AHKFTA	2025	2025	25	AKH!G14390
AHKFTA	2026	2026	25	AKH!H14390
AHKFTA	2027	2027	25	AKH!I14390
EVFTA	2022	2022	12,5	EV-NK!D14405
EVFTA	2023	2023	8,3	EV-NK!E14405
EVFTA	2024	2024	4,1	EV-NK!F14405
EVFTA	2025	2025	0	EV-NK!G14405
EVFTA	2026	2026	0	EV-NK!H14405
EVFTA	2027	2027	0	EV-NK!I14405
UKVFTA	2022	2022	12,5	UKV!D14404
UKVFTA	2023	2023	8,3	UKV!E14404
UKVFTA	2024	2024	4,1	UKV!F14404
UKVFTA	2025	2025	0	UKV!G14404
UKVFTA	2026	2026	0	UKV!H14404

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14404
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14397
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14397
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14397
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14397
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14397
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14397
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14397
RCEP A	2022	2022	25	RCEPT-A!D14392
RCEP A	2023	2023	25	RCEPT-A!E14392
RCEP A	2024	2024	25	RCEPT-A!F14392
RCEP A	2025	2025	25	RCEPT-A!G14392
RCEP A	2026	2026	25	RCEPT-A!H14392
RCEP A	2027	2027	25	RCEPT-A!I14392
RCEP B	2022	2022	25	B!D14392
RCEP B	2023	2023	25	B!E14392
RCEP B	2024	2024	25	B!F14392
RCEP B	2025	2025	25	B!G14392
RCEP B	2026	2026	25	B!H14392
RCEP B	2027	2027	25	B!I14392
RCEP C	2022	2022	25	C!D14392
RCEP C	2023	2023	25	C!E14392
RCEP C	2024	2024	25	C!F14392
RCEP C	2025	2025	25	C!G14392
RCEP C	2026	2026	25	C!H14392
RCEP C	2027	2027	25	C!I14392

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D14391
RCEP D	2023	2023	25	D!E14391
RCEP D	2024	2024	25	D!F14391
RCEP D	2025	2025	25	D!G14391
RCEP D	2026	2026	25	D!H14391
RCEP D	2027	2027	25	D!I14391
RCEP E	2022	2022	25	E!D14395
RCEP E	2023	2023	25	E!E14395
RCEP E	2024	2024	25	E!F14395
RCEP E	2025	2025	25	E!G14395
RCEP E	2026	2026	25	E!H14395
RCEP E	2027	2027	25	E!I14395
RCEP F	2022	2022	25	F!D14392
RCEP F	2023	2023	25	F!E14392
RCEP F	2024	2024	25	F!F14392
RCEP F	2025	2025	25	F!G14392
RCEP F	2026	2026	25	F!H14392
RCEP F	2027	2027	25	F!I14392
VIFTA	2024	2024	21.4	VI!F13388
VIFTA	2025	2025	17.9	VI!G13388
VIFTA	2026	2026	14.3	VI!H13388
VIFTA	2027	2027	10.7	VI!I13388

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%, RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8506.10 has 5 lines; 8506.10.12 is distinguished from its siblings by: Alkaline.	8506.10.11 Zinc-carbon; 8506.10.19 Other; 8506.10.91 Zinc-carbon; 8506.10.99 Other	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	8506.10.12 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8506.10.12	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 8506.10.12. 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 25% for 8506.10.12 was checked against BT2026 (cell BT2026!N15074), 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.