Vietnam Tariff Intelligence

HS 8506.10.91 detail

HS code	8506.10.91
Description	Primary cells and primary batteries / - Manganese dioxide: / - - Other: / - - - Zinc-carbon
Unit	chiếc
Generated	07/11/2026 13:50:54
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/85061091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15077
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N15077
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15077
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
ACFTA	0 (-KH, TH)	0% (except KH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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
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)		0	AC!E14375
ATIGA	2022	2022	0	AT!E14316
ATIGA	2023	2023	0	AT!F14316
ATIGA	2024	2024	0	AT!G14316
ATIGA	2025	2025	0	AT!H14316
ATIGA	2026	2026	0	AT!I14316
ATIGA	2027	2027	0	AT!J14316
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14370
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14370
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14370

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14370
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14370
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14370
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14371
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14371
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14371
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14371
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14371
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14371
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14374
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14322
AIFTA	30/12/2022	2022	*	AI!F14330
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14330
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14330
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14330
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14330
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14330
VKFTA	2022	2022	0	VK!E14361
VKFTA	2023	2023	0	VK!F14361
VKFTA	2024	2024	0	VK!G14361
VKFTA	2025	2025	0	VK!H14361
VKFTA	2026	2026	0	VK!I14361
VKFTA	2027	2027	0	VK!J14361
VCFTA	2022	2022	5	VC!D14416
VCFTA	2023	2023	5	VC!E14416
VCFTA	2024	2024	0	VC!F14416

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14416
VCFTA	2026	2026	0	VC!H14416
VCFTA	2027	2027	0	VC!I14416
VN-EAEU	2022	2022	0	EAV!D14393
VN-EAEU	2023	2023	0	EAV!E14393
VN-EAEU	2024	2024	0	EAV!F14393
VN-EAEU	2025	2025	0	EAV!G14393
VN-EAEU	2026	2026	0	EAV!H14393
VN-EAEU	2027	2027	0	EAV!I14393
AHKFTA	2022	2022	3	AKH!D14393
AHKFTA	2023	2023	2	AKH!E14393
AHKFTA	2024	2024	2	AKH!F14393
AHKFTA	2025	2025	1	AKH!G14393
AHKFTA	2026	2026	1	AKH!H14393
AHKFTA	2027	2027	0	AKH!I14393
EVFTA	2022	2022	2,5	EV-NK!D14408
EVFTA	2023	2023	1,6	EV-NK!E14408
EVFTA	2024	2024	0,8	EV-NK!F14408
EVFTA	2025	2025	0	EV-NK!G14408
EVFTA	2026	2026	0	EV-NK!H14408
EVFTA	2027	2027	0	EV-NK!I14408
UKVFTA	2022	2022	2,5	UKV!D14407
UKVFTA	2023	2023	1,6	UKV!E14407
UKVFTA	2024	2024	0,8	UKV!F14407
UKVFTA	2025	2025	0	UKV!G14407
UKVFTA	2026	2026	0	UKV!H14407

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14407
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14400
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14400
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14400
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14400
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14400
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14400
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14400
RCEP A	2022	2022	0	RCEPT-A!D14395
RCEP A	2023	2023	0	RCEPT-A!E14395
RCEP A	2024	2024	0	RCEPT-A!F14395
RCEP A	2025	2025	0	RCEPT-A!G14395
RCEP A	2026	2026	0	RCEPT-A!H14395
RCEP A	2027	2027	0	RCEPT-A!I14395
RCEP B	2022	2022	0	B!D14395
RCEP B	2023	2023	0	B!E14395
RCEP B	2024	2024	0	B!F14395
RCEP B	2025	2025	0	B!G14395
RCEP B	2026	2026	0	B!H14395
RCEP B	2027	2027	0	B!I14395
RCEP C	2022	2022	0	C!D14395
RCEP C	2023	2023	0	C!E14395
RCEP C	2024	2024	0	C!F14395
RCEP C	2025	2025	0	C!G14395
RCEP C	2026	2026	0	C!H14395
RCEP C	2027	2027	0	C!I14395

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D14394
RCEP D	2023	2023	0	D!E14394
RCEP D	2024	2024	0	D!F14394
RCEP D	2025	2025	0	D!G14394
RCEP D	2026	2026	0	D!H14394
RCEP D	2027	2027	0	D!I14394
RCEP E	2022	2022	0	E!D14398
RCEP E	2023	2023	0	E!E14398
RCEP E	2024	2024	0	E!F14398
RCEP E	2025	2025	0	E!G14398
RCEP E	2026	2026	0	E!H14398
RCEP E	2027	2027	0	E!I14398
RCEP F	2022	2022	0	F!D14395
RCEP F	2023	2023	0	F!E14395
RCEP F	2024	2024	0	F!F14395
RCEP F	2025	2025	0	F!G14395
RCEP F	2026	2026	0	F!H14395
RCEP F	2027	2027	0	F!I14395
VIFTA	2024	2024	4.3	VI!F13391
VIFTA	2025	2025	3.6	VI!G13391
VIFTA	2026	2026	2.9	VI!H13391
VIFTA	2027	2027	2.1	VI!I13391

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 8506.10 has 5 lines; 8506.10.91 is distinguished from its siblings by: Zinc-carbon.	8506.10.11 Zinc-carbon; 8506.10.12 Alkaline; 8506.10.19 Other; 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	8506.10.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8506.10.91	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 8506.10.91. 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 5% for 8506.10.91 was checked against BT2026 (cell BT2026!N15077), 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.