Vietnam Tariff Intelligence

HS 8506.10.99 detail

HS code	8506.10.99
Description	Primary cells and primary batteries / - Manganese dioxide: / - - Other: / - - - Other
Unit	chiếc
Generated	07/11/2026 16:56:10
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/85061099/

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!K15078
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N15078
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15078
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!E14376
ATIGA	2022	2022	0	AT!E14317
ATIGA	2023	2023	0	AT!F14317
ATIGA	2024	2024	0	AT!G14317
ATIGA	2025	2025	0	AT!H14317
ATIGA	2026	2026	0	AT!I14317
ATIGA	2027	2027	0	AT!J14317
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14371
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14371
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14371

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14371
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14371
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14371
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14372
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14372
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14372
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14372
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14372
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14372
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14375
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14323
AIFTA	30/12/2022	2022	*	AI!F14331
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14331
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14331
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14331
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14331
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14331
VKFTA	2022	2022	0	VK!E14362
VKFTA	2023	2023	0	VK!F14362
VKFTA	2024	2024	0	VK!G14362
VKFTA	2025	2025	0	VK!H14362
VKFTA	2026	2026	0	VK!I14362
VKFTA	2027	2027	0	VK!J14362
VCFTA	2022	2022	5	VC!D14417
VCFTA	2023	2023	5	VC!E14417
VCFTA	2024	2024	0	VC!F14417

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14417
VCFTA	2026	2026	0	VC!H14417
VCFTA	2027	2027	0	VC!I14417
VN-EAEU	2022	2022	0	EAV!D14394
VN-EAEU	2023	2023	0	EAV!E14394
VN-EAEU	2024	2024	0	EAV!F14394
VN-EAEU	2025	2025	0	EAV!G14394
VN-EAEU	2026	2026	0	EAV!H14394
VN-EAEU	2027	2027	0	EAV!I14394
AHKFTA	2022	2022	3	AKH!D14394
AHKFTA	2023	2023	2	AKH!E14394
AHKFTA	2024	2024	2	AKH!F14394
AHKFTA	2025	2025	1	AKH!G14394
AHKFTA	2026	2026	1	AKH!H14394
AHKFTA	2027	2027	0	AKH!I14394
EVFTA	2022	2022	2,5	EV-NK!D14409
EVFTA	2023	2023	1,6	EV-NK!E14409
EVFTA	2024	2024	0,8	EV-NK!F14409
EVFTA	2025	2025	0	EV-NK!G14409
EVFTA	2026	2026	0	EV-NK!H14409
EVFTA	2027	2027	0	EV-NK!I14409
UKVFTA	2022	2022	2,5	UKV!D14408
UKVFTA	2023	2023	1,6	UKV!E14408
UKVFTA	2024	2024	0,8	UKV!F14408
UKVFTA	2025	2025	0	UKV!G14408
UKVFTA	2026	2026	0	UKV!H14408

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14408
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14401
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14401
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14401
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14401
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14401
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14401
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14401
RCEP A	2022	2022	0	RCEPT-A!D14396
RCEP A	2023	2023	0	RCEPT-A!E14396
RCEP A	2024	2024	0	RCEPT-A!F14396
RCEP A	2025	2025	0	RCEPT-A!G14396
RCEP A	2026	2026	0	RCEPT-A!H14396
RCEP A	2027	2027	0	RCEPT-A!I14396
RCEP B	2022	2022	0	B!D14396
RCEP B	2023	2023	0	B!E14396
RCEP B	2024	2024	0	B!F14396
RCEP B	2025	2025	0	B!G14396
RCEP B	2026	2026	0	B!H14396
RCEP B	2027	2027	0	B!I14396
RCEP C	2022	2022	0	C!D14396
RCEP C	2023	2023	0	C!E14396
RCEP C	2024	2024	0	C!F14396
RCEP C	2025	2025	0	C!G14396
RCEP C	2026	2026	0	C!H14396
RCEP C	2027	2027	0	C!I14396

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D14395
RCEP D	2023	2023	0	D!E14395
RCEP D	2024	2024	0	D!F14395
RCEP D	2025	2025	0	D!G14395
RCEP D	2026	2026	0	D!H14395
RCEP D	2027	2027	0	D!I14395
RCEP E	2022	2022	0	E!D14399
RCEP E	2023	2023	0	E!E14399
RCEP E	2024	2024	0	E!F14399
RCEP E	2025	2025	0	E!G14399
RCEP E	2026	2026	0	E!H14399
RCEP E	2027	2027	0	E!I14399
RCEP F	2022	2022	0	F!D14396
RCEP F	2023	2023	0	F!E14396
RCEP F	2024	2024	0	F!F14396
RCEP F	2025	2025	0	F!G14396
RCEP F	2026	2026	0	F!H14396
RCEP F	2027	2027	0	F!I14396
VIFTA	2024	2024	4.3	VI!F13392
VIFTA	2025	2025	3.6	VI!G13392
VIFTA	2026	2026	2.9	VI!H13392
VIFTA	2027	2027	2.1	VI!I13392

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; 8506.10.99 is distinguished from its siblings by: Other.	8506.10.11 Zinc-carbon; 8506.10.12 Alkaline; 8506.10.19 Other; 8506.10.91 Zinc-carbon	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	8506.10.99 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8506.10.99	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 8506.10.99. 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 8506.10.99 was checked against BT2026 (cell BT2026!N15078), 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.