Vietnam Tariff Intelligence

HS 8506.30.00 detail

HS code	8506.30.00
Description	Primary cells and primary batteries / - Mercuric oxide
Unit	chiếc
Generated	08/11/2026 11:57:14
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/85063000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15079
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N15079
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15079
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	0%	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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	13,3	13.3%	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 C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	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)		0	AC!E14377
ATIGA	2022	2022	0	AT!E14318
ATIGA	2023	2023	0	AT!F14318
ATIGA	2024	2024	0	AT!G14318
ATIGA	2025	2025	0	AT!H14318
ATIGA	2026	2026	0	AT!I14318
ATIGA	2027	2027	0	AT!J14318
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14372
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14372
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14372

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14372
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14372
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14372
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E14373
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F14373
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14373
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14373
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14373
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14373
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14376
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14324
AIFTA	30/12/2022	2022	*	AI!F14332
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14332
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14332
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14332
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14332
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14332
VKFTA	2022	2022	5	VK!E14363
VKFTA	2023	2023	5	VK!F14363
VKFTA	2024	2024	5	VK!G14363
VKFTA	2025	2025	5	VK!H14363
VKFTA	2026	2026	5	VK!I14363
VKFTA	2027	2027	5	VK!J14363
VCFTA	2022	2022	5	VC!D14418
VCFTA	2023	2023	2	VC!E14418
VCFTA	2024	2024	0	VC!F14418

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14418
VCFTA	2026	2026	0	VC!H14418
VCFTA	2027	2027	0	VC!I14418
VN-EAEU	2022	2022	5,5	EAV!D14395
VN-EAEU	2023	2023	3,6	EAV!E14395
VN-EAEU	2024	2024	1,8	EAV!F14395
VN-EAEU	2025	2025	0	EAV!G14395
VN-EAEU	2026	2026	0	EAV!H14395
VN-EAEU	2027	2027	0	EAV!I14395
AHKFTA	2022	2022	20	AKH!D14395
AHKFTA	2023	2023	20	AKH!E14395
AHKFTA	2024	2024	20	AKH!F14395
AHKFTA	2025	2025	20	AKH!G14395
AHKFTA	2026	2026	20	AKH!H14395
AHKFTA	2027	2027	20	AKH!I14395
EVFTA	2022	2022	10	EV-NK!D14410
EVFTA	2023	2023	6,6	EV-NK!E14410
EVFTA	2024	2024	3,3	EV-NK!F14410
EVFTA	2025	2025	0	EV-NK!G14410
EVFTA	2026	2026	0	EV-NK!H14410
EVFTA	2027	2027	0	EV-NK!I14410
UKVFTA	2022	2022	10	UKV!D14409
UKVFTA	2023	2023	6,6	UKV!E14409
UKVFTA	2024	2024	3,3	UKV!F14409
UKVFTA	2025	2025	0	UKV!G14409
UKVFTA	2026	2026	0	UKV!H14409

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14409
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14402
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14402
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14402
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14402
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14402
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14402
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14402
RCEP A	2022	2022	18,7	RCEPT-A!D14397
RCEP A	2023	2023	17,3	RCEPT-A!E14397
RCEP A	2024	2024	16	RCEPT-A!F14397
RCEP A	2025	2025	14,7	RCEPT-A!G14397
RCEP A	2026	2026	13,3	RCEPT-A!H14397
RCEP A	2027	2027	12	RCEPT-A!I14397
RCEP B	2022	2022	18,7	B!D14397
RCEP B	2023	2023	17,3	B!E14397
RCEP B	2024	2024	16	B!F14397
RCEP B	2025	2025	14,7	B!G14397
RCEP B	2026	2026	13,3	B!H14397
RCEP B	2027	2027	12	B!I14397
RCEP C	2022	2022	19	C!D14397
RCEP C	2023	2023	18	C!E14397
RCEP C	2024	2024	17	C!F14397
RCEP C	2025	2025	16	C!G14397
RCEP C	2026	2026	15	C!H14397
RCEP C	2027	2027	14	C!I14397

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D14396
RCEP D	2023	2023	20	D!E14396
RCEP D	2024	2024	20	D!F14396
RCEP D	2025	2025	20	D!G14396
RCEP D	2026	2026	20	D!H14396
RCEP D	2027	2027	20	D!I14396
RCEP E	2022	2022	20	E!D14400
RCEP E	2023	2023	20	E!E14400
RCEP E	2024	2024	20	E!F14400
RCEP E	2025	2025	20	E!G14400
RCEP E	2026	2026	20	E!H14400
RCEP E	2027	2027	20	E!I14400
RCEP F	2022	2022	18,7	F!D14397
RCEP F	2023	2023	17,3	F!E14397
RCEP F	2024	2024	16	F!F14397
RCEP F	2025	2025	14,7	F!G14397
RCEP F	2026	2026	13,3	F!H14397
RCEP F	2027	2027	12	F!I14397
VIFTA	2024	2024	18	VI!F13393
VIFTA	2025	2025	16	VI!G13393
VIFTA	2026	2026	14	VI!H13393
VIFTA	2027	2027	12	VI!I13393

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 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 8506.30.00. 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 20% for 8506.30.00 was checked against BT2026 (cell BT2026!N15079), 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.