Vietnam Tariff Intelligence

HS 8506.90.00 detail

HS code	8506.90.00
Description	Primary cells and primary batteries / - Parts
Unit	kg/chiếc
Generated	08/11/2026 15:41:52
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/85069000/

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!K15088
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N15088
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15088
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 (-BN)	0% (except BN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	3.5	3.5%	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!E14386
ATIGA	2022	2022	0	AT!E14327
ATIGA	2023	2023	0	AT!F14327
ATIGA	2024	2024	0	AT!G14327
ATIGA	2025	2025	0	AT!H14327
ATIGA	2026	2026	0	AT!I14327
ATIGA	2027	2027	0	AT!J14327
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14381
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14381
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14381

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14381
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14381
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14381
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14382
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14382
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14382
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14382
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14382
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14382
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14385
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14333
AIFTA	30/12/2022	2022	0	AI!F14341
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14341
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14341
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14341
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14341
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14341
VKFTA	2022	2022	0	VK!E14372
VKFTA	2023	2023	0	VK!F14372
VKFTA	2024	2024	0	VK!G14372
VKFTA	2025	2025	0	VK!H14372
VKFTA	2026	2026	0	VK!I14372
VKFTA	2027	2027	0	VK!J14372
VCFTA	2022	2022	5	VC!D14427
VCFTA	2023	2023	5	VC!E14427
VCFTA	2024	2024	0	VC!F14427

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14427
VCFTA	2026	2026	0	VC!H14427
VCFTA	2027	2027	0	VC!I14427
VN-EAEU	2022	2022	0	EAV!D14404
VN-EAEU	2023	2023	0	EAV!E14404
VN-EAEU	2024	2024	0	EAV!F14404
VN-EAEU	2025	2025	0	EAV!G14404
VN-EAEU	2026	2026	0	EAV!H14404
VN-EAEU	2027	2027	0	EAV!I14404
AHKFTA	2022	2022	0	AKH!D14404
AHKFTA	2023	2023	0	AKH!E14404
AHKFTA	2024	2024	0	AKH!F14404
AHKFTA	2025	2025	0	AKH!G14404
AHKFTA	2026	2026	0	AKH!H14404
AHKFTA	2027	2027	0	AKH!I14404
EVFTA	2022	2022	2,5	EV-NK!D14419
EVFTA	2023	2023	1,6	EV-NK!E14419
EVFTA	2024	2024	0,8	EV-NK!F14419
EVFTA	2025	2025	0	EV-NK!G14419
EVFTA	2026	2026	0	EV-NK!H14419
EVFTA	2027	2027	0	EV-NK!I14419
UKVFTA	2022	2022	2,5	UKV!D14418
UKVFTA	2023	2023	1,6	UKV!E14418
UKVFTA	2024	2024	0,8	UKV!F14418
UKVFTA	2025	2025	0	UKV!G14418
UKVFTA	2026	2026	0	UKV!H14418

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14418
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14411
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14411
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14411
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14411
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14411
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14411
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14411
RCEP A	2022	2022	0	RCEPT-A!D14406
RCEP A	2023	2023	0	RCEPT-A!E14406
RCEP A	2024	2024	0	RCEPT-A!F14406
RCEP A	2025	2025	0	RCEPT-A!G14406
RCEP A	2026	2026	0	RCEPT-A!H14406
RCEP A	2027	2027	0	RCEPT-A!I14406
RCEP B	2022	2022	0	B!D14406
RCEP B	2023	2023	0	B!E14406
RCEP B	2024	2024	0	B!F14406
RCEP B	2025	2025	0	B!G14406
RCEP B	2026	2026	0	B!H14406
RCEP B	2027	2027	0	B!I14406
RCEP C	2022	2022	0	C!D14406
RCEP C	2023	2023	0	C!E14406
RCEP C	2024	2024	0	C!F14406
RCEP C	2025	2025	0	C!G14406
RCEP C	2026	2026	0	C!H14406
RCEP C	2027	2027	0	C!I14406

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D14405
RCEP D	2023	2023	0	D!E14405
RCEP D	2024	2024	0	D!F14405
RCEP D	2025	2025	0	D!G14405
RCEP D	2026	2026	0	D!H14405
RCEP D	2027	2027	0	D!I14405
RCEP E	2022	2022	0	E!D14409
RCEP E	2023	2023	0	E!E14409
RCEP E	2024	2024	0	E!F14409
RCEP E	2025	2025	0	E!G14409
RCEP E	2026	2026	0	E!H14409
RCEP E	2027	2027	0	E!I14409
RCEP F	2022	2022	0	F!D14406
RCEP F	2023	2023	0	F!E14406
RCEP F	2024	2024	0	F!F14406
RCEP F	2025	2025	0	F!G14406
RCEP F	2026	2026	0	F!H14406
RCEP F	2027	2027	0	F!I14406
VIFTA	2024	2024	4.5	VI!F13402
VIFTA	2025	2025	4	VI!G13402
VIFTA	2026	2026	3.5	VI!H13402
VIFTA	2027	2027	3	VI!I13402

Advisory & warnings

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

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
HS-005	BLUE	Chapter 98 equivalent exists	8506.90.00 corresponds to Chapter 98 code 9849.43.90 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - Bộ phận	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8506.90.00. 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 5% for 8506.90.00 was checked against BT2026 (cell BT2026!N15088), 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.