Vietnam Tariff Intelligence

HS 8507.20.97 detail

HS code	8507.20.97
Description	Electric accumulators, including separators therefor, whether or not rectangular (including square) / - Other lead-acid accumulators: / - - Other: / - - - Other: / - - - - Of a height (excluding terminals and handles) not exceeding 13 cm
Unit	chiếc
Generated	03/11/2026 00:06:42
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/85072097/

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!K15109
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N15109
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15109
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
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
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	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
ACFTA	15 (-TH)	15% (except TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex F)	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
VCFTA	21	21%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	40	40%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
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)		15	AC!E14408
ATIGA	2022	2022	0	AT!E14349
ATIGA	2023	2023	0	AT!F14349
ATIGA	2024	2024	0	AT!G14349
ATIGA	2025	2025	0	AT!H14349
ATIGA	2026	2026	0	AT!I14349
ATIGA	2027	2027	0	AT!J14349
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E14403
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F14403
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G14403

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H14403
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I14403
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J14403
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14404
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14404
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14404
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14404
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14404
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14404
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F14407
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14355
AIFTA	30/12/2022	2022	*	AI!F14363
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14363
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14363
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14363
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14363
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14363
VKFTA	2022	2022	4	VK!E14394
VKFTA	2023	2023	2	VK!F14394
VKFTA	2024	2024	0	VK!G14394
VKFTA	2025	2025	0	VK!H14394
VKFTA	2026	2026	0	VK!I14394
VKFTA	2027	2027	0	VK!J14394
VCFTA	2022	2022	26	VC!D14449
VCFTA	2023	2023	26	VC!E14449
VCFTA	2024	2024	21	VC!F14449

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	21	VC!G14449
VCFTA	2026	2026	21	VC!H14449
VCFTA	2027	2027	21	VC!I14449
VN-EAEU	2022	2022	5,5	EAV!D14426
VN-EAEU	2023	2023	3,6	EAV!E14426
VN-EAEU	2024	2024	1,8	EAV!F14426
VN-EAEU	2025	2025	0	EAV!G14426
VN-EAEU	2026	2026	0	EAV!H14426
VN-EAEU	2027	2027	0	EAV!I14426
AHKFTA	2022	2022	*	AKH!D14426
AHKFTA	2023	2023	*	AKH!E14426
AHKFTA	2024	2024	*	AKH!F14426
AHKFTA	2025	2025	*	AKH!G14426
AHKFTA	2026	2026	*	AKH!H14426
AHKFTA	2027	2027	*	AKH!I14426
EVFTA	2022	2022	10	EV-NK!D14441
EVFTA	2023	2023	6,6	EV-NK!E14441
EVFTA	2024	2024	3,3	EV-NK!F14441
EVFTA	2025	2025	0	EV-NK!G14441
EVFTA	2026	2026	0	EV-NK!H14441
EVFTA	2027	2027	0	EV-NK!I14441
UKVFTA	2022	2022	10	UKV!D14440
UKVFTA	2023	2023	6,6	UKV!E14440
UKVFTA	2024	2024	3,3	UKV!F14440
UKVFTA	2025	2025	0	UKV!G14440
UKVFTA	2026	2026	0	UKV!H14440

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14440
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14433
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14433
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14433
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14433
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14433
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14433
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14433
RCEP A	2022	2022	20	RCEPT-A!D14428
RCEP A	2023	2023	20	RCEPT-A!E14428
RCEP A	2024	2024	20	RCEPT-A!F14428
RCEP A	2025	2025	20	RCEPT-A!G14428
RCEP A	2026	2026	20	RCEPT-A!H14428
RCEP A	2027	2027	20	RCEPT-A!I14428
RCEP B	2022	2022	20	B!D14428
RCEP B	2023	2023	20	B!E14428
RCEP B	2024	2024	20	B!F14428
RCEP B	2025	2025	20	B!G14428
RCEP B	2026	2026	20	B!H14428
RCEP B	2027	2027	20	B!I14428
RCEP C	2022	2022	20	C!D14428
RCEP C	2023	2023	20	C!E14428
RCEP C	2024	2024	20	C!F14428
RCEP C	2025	2025	20	C!G14428
RCEP C	2026	2026	20	C!H14428
RCEP C	2027	2027	20	C!I14428

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D14427
RCEP D	2023	2023	20	D!E14427
RCEP D	2024	2024	20	D!F14427
RCEP D	2025	2025	20	D!G14427
RCEP D	2026	2026	20	D!H14427
RCEP D	2027	2027	20	D!I14427
RCEP E	2022	2022	20	E!D14431
RCEP E	2023	2023	20	E!E14431
RCEP E	2024	2024	20	E!F14431
RCEP E	2025	2025	20	E!G14431
RCEP E	2026	2026	20	E!H14431
RCEP E	2027	2027	20	E!I14431
RCEP F	2022	2022	20	F!D14428
RCEP F	2023	2023	20	F!E14428
RCEP F	2024	2024	20	F!F14428
RCEP F	2025	2025	20	F!G14428
RCEP F	2026	2026	20	F!H14428
RCEP F	2027	2027	20	F!I14428
VIFTA	2024	2024	16	VI!F13423
VIFTA	2025	2025	12	VI!G13423
VIFTA	2026	2026	8	VI!H13423
VIFTA	2027	2027	4	VI!I13423

Advisory & warnings

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, VCFTA 21%, AJCEP 30%, AKFTA 40%: 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8507.20 has 7 lines; 8507.20.97 is distinguished from its siblings by: Of a height (excluding terminals and handles) not exceeding 13 cm.	8507.20.10 Of a kind used for aircraft; 8507.20.94 Of a height (excluding terminals and handles) not exceeding 13 cm; 8507.20.95 Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm; 8507.20.96 Of a height (excluding terminals and handles) exceeding 23 cm; 8507.20.98 Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm; 8507.20.99 Of a height (excluding terminals and handles) exceeding 23 cm	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 8507.20.97. 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 8507.20.97 was checked against BT2026 (cell BT2026!N15109), 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

Item policy

Item policy
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.