Vietnam Tariff Intelligence

HS 8507.60.31 detail

HS code	8507.60.31
Description	Electric accumulators, including separators therefor, whether or not rectangular (including square) / - Lithium-ion: / - - Battery pack: / - - - Of a kind used for laptops including notebooks and subnotebooks
Unit	chiếc
Generated	04/11/2026 16:12:38
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/85076031/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15121
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15121
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15121
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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	0	0%	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!E14420

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E14361
ATIGA	2023	2023	0	AT!F14361
ATIGA	2024	2024	0	AT!G14361
ATIGA	2025	2025	0	AT!H14361
ATIGA	2026	2026	0	AT!I14361
ATIGA	2027	2027	0	AT!J14361
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14415
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14415
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14415
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14415
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14415
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14415
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14416
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14416
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14416
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14416
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14416
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14416
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14419
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14367
AIFTA	30/12/2022	2022	0	AI!F14375
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14375
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14375
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14375
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14375
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14375

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E14406
VKFTA	2023	2023	0	VK!F14406
VKFTA	2024	2024	0	VK!G14406
VKFTA	2025	2025	0	VK!H14406
VKFTA	2026	2026	0	VK!I14406
VKFTA	2027	2027	0	VK!J14406
VCFTA	2022	2022	0	VC!D14461
VCFTA	2023	2023	0	VC!E14461
VCFTA	2024	2024	0	VC!F14461
VCFTA	2025	2025	0	VC!G14461
VCFTA	2026	2026	0	VC!H14461
VCFTA	2027	2027	0	VC!I14461
VN-EAEU	2022	2022	0	EAV!D14438
VN-EAEU	2023	2023	0	EAV!E14438
VN-EAEU	2024	2024	0	EAV!F14438
VN-EAEU	2025	2025	0	EAV!G14438
VN-EAEU	2026	2026	0	EAV!H14438
VN-EAEU	2027	2027	0	EAV!I14438
AHKFTA	2022	2022	0	AKH!D14438
AHKFTA	2023	2023	0	AKH!E14438
AHKFTA	2024	2024	0	AKH!F14438
AHKFTA	2025	2025	0	AKH!G14438
AHKFTA	2026	2026	0	AKH!H14438
AHKFTA	2027	2027	0	AKH!I14438
EVFTA	2022	2022	0	EV-NK!D14453
EVFTA	2023	2023	0	EV-NK!E14453

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F14453
EVFTA	2025	2025	0	EV-NK!G14453
EVFTA	2026	2026	0	EV-NK!H14453
EVFTA	2027	2027	0	EV-NK!I14453
UKVFTA	2022	2022	0	UKV!D14452
UKVFTA	2023	2023	0	UKV!E14452
UKVFTA	2024	2024	0	UKV!F14452
UKVFTA	2025	2025	0	UKV!G14452
UKVFTA	2026	2026	0	UKV!H14452
UKVFTA	2027	2027	0	UKV!I14452
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14445
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14445
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14445
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14445
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14445
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14445
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14445
RCEP A	2022	2022	0	RCEPT-A!D14440
RCEP A	2023	2023	0	RCEPT-A!E14440
RCEP A	2024	2024	0	RCEPT-A!F14440
RCEP A	2025	2025	0	RCEPT-A!G14440
RCEP A	2026	2026	0	RCEPT-A!H14440
RCEP A	2027	2027	0	RCEPT-A!I14440
RCEP B	2022	2022	0	B!D14440
RCEP B	2023	2023	0	B!E14440
RCEP B	2024	2024	0	B!F14440

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G14440
RCEP B	2026	2026	0	B!H14440
RCEP B	2027	2027	0	B!I14440
RCEP C	2022	2022	0	C!D14440
RCEP C	2023	2023	0	C!E14440
RCEP C	2024	2024	0	C!F14440
RCEP C	2025	2025	0	C!G14440
RCEP C	2026	2026	0	C!H14440
RCEP C	2027	2027	0	C!I14440
RCEP D	2022	2022	0	D!D14439
RCEP D	2023	2023	0	D!E14439
RCEP D	2024	2024	0	D!F14439
RCEP D	2025	2025	0	D!G14439
RCEP D	2026	2026	0	D!H14439
RCEP D	2027	2027	0	D!I14439
RCEP E	2022	2022	0	E!D14443
RCEP E	2023	2023	0	E!E14443
RCEP E	2024	2024	0	E!F14443
RCEP E	2025	2025	0	E!G14443
RCEP E	2026	2026	0	E!H14443
RCEP E	2027	2027	0	E!I14443
RCEP F	2022	2022	0	F!D14440
RCEP F	2023	2023	0	F!E14440
RCEP F	2024	2024	0	F!F14440
RCEP F	2025	2025	0	F!G14440
RCEP F	2026	2026	0	F!H14440

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I14440
VIFTA	2024	2024	0	VI!F13435
VIFTA	2025	2025	0	VI!G13435
VIFTA	2026	2026	0	VI!H13435
VIFTA	2027	2027	0	VI!I13435

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-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH lĩnh vực CNTT và VT bắt buộc phải công bố hợp quy (29/2025/TT-BKHCN-PL2)		29/2025/TT-BKHCN-PL	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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8507.60 has 5 lines; 8507.60.31 is distinguished from its siblings by: Of a kind used for laptops including notebooks and subnotebooks.	8507.60.32 Of a kind used for aircraft; 8507.60.33 Of a kind used for vehicles in Chapter 87; 8507.60.39 Other; 8507.60.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8507.60.31 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8507.60.31	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 8507.60.31. 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 0% for 8507.60.31 was checked against BT2026 (cell BT2026!N15121), 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)
SPHH lĩnh vực CNTT và VT bắt buộc phải công bố hợp quy (29/2025/TT-BKHCN-PL2)

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.