Vietnam Tariff Intelligence

HS 8507.60.32 detail

HS code	8507.60.32
Description	Electric accumulators, including separators therefor, whether or not rectangular (including square) / - Lithium-ion: / - - Battery pack: / - - - Of a kind used for aircraft
Unit	chiếc
Generated	04/11/2026 13:57:51
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/85076032/

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!K15122
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15122
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15122
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!E14421

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E14362
ATIGA	2023	2023	0	AT!F14362
ATIGA	2024	2024	0	AT!G14362
ATIGA	2025	2025	0	AT!H14362
ATIGA	2026	2026	0	AT!I14362
ATIGA	2027	2027	0	AT!J14362
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14416
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14416
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14416
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14416
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14416
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14416
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14417
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14417
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14417
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14417
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14417
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14417
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14420
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14368
AIFTA	30/12/2022	2022	0	AI!F14376
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14376
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14376
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14376
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14376
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14376

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E14407
VKFTA	2023	2023	0	VK!F14407
VKFTA	2024	2024	0	VK!G14407
VKFTA	2025	2025	0	VK!H14407
VKFTA	2026	2026	0	VK!I14407
VKFTA	2027	2027	0	VK!J14407
VCFTA	2022	2022	0	VC!D14462
VCFTA	2023	2023	0	VC!E14462
VCFTA	2024	2024	0	VC!F14462
VCFTA	2025	2025	0	VC!G14462
VCFTA	2026	2026	0	VC!H14462
VCFTA	2027	2027	0	VC!I14462
VN-EAEU	2022	2022	0	EAV!D14439
VN-EAEU	2023	2023	0	EAV!E14439
VN-EAEU	2024	2024	0	EAV!F14439
VN-EAEU	2025	2025	0	EAV!G14439
VN-EAEU	2026	2026	0	EAV!H14439
VN-EAEU	2027	2027	0	EAV!I14439
AHKFTA	2022	2022	0	AKH!D14439
AHKFTA	2023	2023	0	AKH!E14439
AHKFTA	2024	2024	0	AKH!F14439
AHKFTA	2025	2025	0	AKH!G14439
AHKFTA	2026	2026	0	AKH!H14439
AHKFTA	2027	2027	0	AKH!I14439
EVFTA	2022	2022	0	EV-NK!D14454
EVFTA	2023	2023	0	EV-NK!E14454

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F14454
EVFTA	2025	2025	0	EV-NK!G14454
EVFTA	2026	2026	0	EV-NK!H14454
EVFTA	2027	2027	0	EV-NK!I14454
UKVFTA	2022	2022	0	UKV!D14453
UKVFTA	2023	2023	0	UKV!E14453
UKVFTA	2024	2024	0	UKV!F14453
UKVFTA	2025	2025	0	UKV!G14453
UKVFTA	2026	2026	0	UKV!H14453
UKVFTA	2027	2027	0	UKV!I14453
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14446
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14446
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14446
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14446
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14446
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14446
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14446
RCEP A	2022	2022	0	RCEPT-A!D14441
RCEP A	2023	2023	0	RCEPT-A!E14441
RCEP A	2024	2024	0	RCEPT-A!F14441
RCEP A	2025	2025	0	RCEPT-A!G14441
RCEP A	2026	2026	0	RCEPT-A!H14441
RCEP A	2027	2027	0	RCEPT-A!I14441
RCEP B	2022	2022	0	B!D14441
RCEP B	2023	2023	0	B!E14441
RCEP B	2024	2024	0	B!F14441

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G14441
RCEP B	2026	2026	0	B!H14441
RCEP B	2027	2027	0	B!I14441
RCEP C	2022	2022	0	C!D14441
RCEP C	2023	2023	0	C!E14441
RCEP C	2024	2024	0	C!F14441
RCEP C	2025	2025	0	C!G14441
RCEP C	2026	2026	0	C!H14441
RCEP C	2027	2027	0	C!I14441
RCEP D	2022	2022	0	D!D14440
RCEP D	2023	2023	0	D!E14440
RCEP D	2024	2024	0	D!F14440
RCEP D	2025	2025	0	D!G14440
RCEP D	2026	2026	0	D!H14440
RCEP D	2027	2027	0	D!I14440
RCEP E	2022	2022	0	E!D14444
RCEP E	2023	2023	0	E!E14444
RCEP E	2024	2024	0	E!F14444
RCEP E	2025	2025	0	E!G14444
RCEP E	2026	2026	0	E!H14444
RCEP E	2027	2027	0	E!I14444
RCEP F	2022	2022	0	F!D14441
RCEP F	2023	2023	0	F!E14441
RCEP F	2024	2024	0	F!F14441
RCEP F	2025	2025	0	F!G14441
RCEP F	2026	2026	0	F!H14441

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I14441
VIFTA	2024	2024	0	VI!F13436
VIFTA	2025	2025	0	VI!G13436
VIFTA	2026	2026	0	VI!H13436
VIFTA	2027	2027	0	VI!I13436

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8507.60 has 5 lines; 8507.60.32 is distinguished from its siblings by: Of a kind used for aircraft.	8507.60.31 Of a kind used for laptops including notebooks and subnotebooks; 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
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8507.60.32 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8507.60.32	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8507.60.32. 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 8507.60.32 was checked against BT2026 (cell BT2026!N15122), 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.