Vietnam Tariff Intelligence

HS 8508.70.10 detail

HS code	8508.70.10
Description	Vacuum cleaners / - Parts: / - - Of vacuum cleaners of subheading 8508.11.00 or 8508.19.10
Unit	kg/chiếc
Generated	02/11/2026 13:03:38
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/85087010/

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!K15152
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15152
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15152
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E14452
ATIGA	2022	2022	0	AT!E14393

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F14393
ATIGA	2024	2024	0	AT!G14393
ATIGA	2025	2025	0	AT!H14393
ATIGA	2026	2026	0	AT!I14393
ATIGA	2027	2027	0	AT!J14393
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14447
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14447
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14447
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14447
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14447
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14447
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14448
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14448
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14448
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14448
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14448
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14448
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14451
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14399
AIFTA	30/12/2022	2022	0	AI!F14407
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14407
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14407
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14407
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14407
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14407
VKFTA	2022	2022	0	VK!E14438

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F14438
VKFTA	2024	2024	0	VK!G14438
VKFTA	2025	2025	0	VK!H14438
VKFTA	2026	2026	0	VK!I14438
VKFTA	2027	2027	0	VK!J14438
VCFTA	2022	2022	0	VC!D14493
VCFTA	2023	2023	0	VC!E14493
VCFTA	2024	2024	0	VC!F14493
VCFTA	2025	2025	0	VC!G14493
VCFTA	2026	2026	0	VC!H14493
VCFTA	2027	2027	0	VC!I14493
VN-EAEU	2022	2022	0	EAV!D14470
VN-EAEU	2023	2023	0	EAV!E14470
VN-EAEU	2024	2024	0	EAV!F14470
VN-EAEU	2025	2025	0	EAV!G14470
VN-EAEU	2026	2026	0	EAV!H14470
VN-EAEU	2027	2027	0	EAV!I14470
AHKFTA	2022	2022	0	AKH!D14470
AHKFTA	2023	2023	0	AKH!E14470
AHKFTA	2024	2024	0	AKH!F14470
AHKFTA	2025	2025	0	AKH!G14470
AHKFTA	2026	2026	0	AKH!H14470
AHKFTA	2027	2027	0	AKH!I14470
EVFTA	2022	2022	0	EV-NK!D14485
EVFTA	2023	2023	0	EV-NK!E14485
EVFTA	2024	2024	0	EV-NK!F14485

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G14485
EVFTA	2026	2026	0	EV-NK!H14485
EVFTA	2027	2027	0	EV-NK!I14485
UKVFTA	2022	2022	0	UKV!D14484
UKVFTA	2023	2023	0	UKV!E14484
UKVFTA	2024	2024	0	UKV!F14484
UKVFTA	2025	2025	0	UKV!G14484
UKVFTA	2026	2026	0	UKV!H14484
UKVFTA	2027	2027	0	UKV!I14484
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14477
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14477
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14477
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14477
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14477
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14477
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14477
RCEP A	2022	2022	0	RCEPT-A!D14472
RCEP A	2023	2023	0	RCEPT-A!E14472
RCEP A	2024	2024	0	RCEPT-A!F14472
RCEP A	2025	2025	0	RCEPT-A!G14472
RCEP A	2026	2026	0	RCEPT-A!H14472
RCEP A	2027	2027	0	RCEPT-A!I14472
RCEP B	2022	2022	0	B!D14472
RCEP B	2023	2023	0	B!E14472
RCEP B	2024	2024	0	B!F14472
RCEP B	2025	2025	0	B!G14472

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H14472
RCEP B	2027	2027	0	B!I14472
RCEP C	2022	2022	0	C!D14472
RCEP C	2023	2023	0	C!E14472
RCEP C	2024	2024	0	C!F14472
RCEP C	2025	2025	0	C!G14472
RCEP C	2026	2026	0	C!H14472
RCEP C	2027	2027	0	C!I14472
RCEP D	2022	2022	0	D!D14471
RCEP D	2023	2023	0	D!E14471
RCEP D	2024	2024	0	D!F14471
RCEP D	2025	2025	0	D!G14471
RCEP D	2026	2026	0	D!H14471
RCEP D	2027	2027	0	D!I14471
RCEP E	2022	2022	0	E!D14475
RCEP E	2023	2023	0	E!E14475
RCEP E	2024	2024	0	E!F14475
RCEP E	2025	2025	0	E!G14475
RCEP E	2026	2026	0	E!H14475
RCEP E	2027	2027	0	E!I14475
RCEP F	2022	2022	0	F!D14472
RCEP F	2023	2023	0	F!E14472
RCEP F	2024	2024	0	F!F14472
RCEP F	2025	2025	0	F!G14472
RCEP F	2026	2026	0	F!H14472
RCEP F	2027	2027	0	F!I14472

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F13466
VIFTA	2025	2025	0	VI!G13466
VIFTA	2026	2026	0	VI!H13466
VIFTA	2027	2027	0	VI!I13466

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8508.70 has 2 lines; 8508.70.10 is distinguished from its siblings by: Of vacuum cleaners of subheading 8508.11.00 or 8508.19.10.	8508.70.90 Other	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 8508.70.10. 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 8508.70.10 was checked against BT2026 (cell BT2026!N15152), 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 tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - 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.