Vietnam Tariff Intelligence

HS 8512.20.20 detail

HS code	8512.20.20
Description	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles / - Other lighting or visual signalling equipment: / - - Unassembled lighting or visual signalling equipment
Unit	chiếc
Generated	03/11/2026 17:20:01
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/85122020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15224
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15224
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15224
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
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
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	24	24%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	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 D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	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
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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)		50	AC!E14528
ATIGA	2022	2022	0	AT!E14469
ATIGA	2023	2023	0	AT!F14469
ATIGA	2024	2024	0	AT!G14469
ATIGA	2025	2025	0	AT!H14469
ATIGA	2026	2026	0	AT!I14469
ATIGA	2027	2027	0	AT!J14469
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14523
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14523
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14523

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14523
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14523
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14523
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E14524
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F14524
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14524
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14524
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14524
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14524
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F14527
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H14475
AIFTA	30/12/2022	2022	*	AI!F14483
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14483
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14483
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14483
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14483
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14483
VKFTA	2022	2022	24	VK!E14514
VKFTA	2023	2023	24	VK!F14514
VKFTA	2024	2024	24	VK!G14514
VKFTA	2025	2025	24	VK!H14514
VKFTA	2026	2026	24	VK!I14514
VKFTA	2027	2027	24	VK!J14514
VCFTA	2022	2022	5	VC!D14569
VCFTA	2023	2023	2	VC!E14569
VCFTA	2024	2024	0	VC!F14569

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14569
VCFTA	2026	2026	0	VC!H14569
VCFTA	2027	2027	0	VC!I14569
VN-EAEU	2022	2022	6,8	EAV!D14546
VN-EAEU	2023	2023	4,5	EAV!E14546
VN-EAEU	2024	2024	2,3	EAV!F14546
VN-EAEU	2025	2025	0	EAV!G14546
VN-EAEU	2026	2026	0	EAV!H14546
VN-EAEU	2027	2027	0	EAV!I14546
AHKFTA	2022	2022	*	AKH!D14546
AHKFTA	2023	2023	*	AKH!E14546
AHKFTA	2024	2024	*	AKH!F14546
AHKFTA	2025	2025	*	AKH!G14546
AHKFTA	2026	2026	*	AKH!H14546
AHKFTA	2027	2027	*	AKH!I14546
EVFTA	2022	2022	12,5	EV-NK!D14561
EVFTA	2023	2023	8,3	EV-NK!E14561
EVFTA	2024	2024	4,1	EV-NK!F14561
EVFTA	2025	2025	0	EV-NK!G14561
EVFTA	2026	2026	0	EV-NK!H14561
EVFTA	2027	2027	0	EV-NK!I14561
UKVFTA	2022	2022	12,5	UKV!D14560
UKVFTA	2023	2023	8,3	UKV!E14560
UKVFTA	2024	2024	4,1	UKV!F14560
UKVFTA	2025	2025	0	UKV!G14560
UKVFTA	2026	2026	0	UKV!H14560

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14560
CPTPP	(I)	2021 (DERIVED)	8,3	CPTPP!D14553
CPTPP	(II)	2022 (DERIVED)	4,1	CPTPP!E14553
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14553
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14553
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14553
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14553
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14553
RCEP A	2022	2022	25	RCEPT-A!D14548
RCEP A	2023	2023	25	RCEPT-A!E14548
RCEP A	2024	2024	25	RCEPT-A!F14548
RCEP A	2025	2025	25	RCEPT-A!G14548
RCEP A	2026	2026	25	RCEPT-A!H14548
RCEP A	2027	2027	25	RCEPT-A!I14548
RCEP B	2022	2022	25	B!D14548
RCEP B	2023	2023	25	B!E14548
RCEP B	2024	2024	25	B!F14548
RCEP B	2025	2025	25	B!G14548
RCEP B	2026	2026	25	B!H14548
RCEP B	2027	2027	25	B!I14548
RCEP C	2022	2022	25	C!D14548
RCEP C	2023	2023	25	C!E14548
RCEP C	2024	2024	25	C!F14548
RCEP C	2025	2025	25	C!G14548
RCEP C	2026	2026	25	C!H14548
RCEP C	2027	2027	25	C!I14548

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D14547
RCEP D	2023	2023	25	D!E14547
RCEP D	2024	2024	25	D!F14547
RCEP D	2025	2025	25	D!G14547
RCEP D	2026	2026	25	D!H14547
RCEP D	2027	2027	25	D!I14547
RCEP E	2022	2022	25	E!D14551
RCEP E	2023	2023	25	E!E14551
RCEP E	2024	2024	25	E!F14551
RCEP E	2025	2025	25	E!G14551
RCEP E	2026	2026	25	E!H14551
RCEP E	2027	2027	25	E!I14551
RCEP F	2022	2022	25	F!D14548
RCEP F	2023	2023	25	F!E14548
RCEP F	2024	2024	25	F!F14548
RCEP F	2025	2025	25	F!G14548
RCEP F	2026	2026	25	F!H14548
RCEP F	2027	2027	25	F!I14548
VIFTA	2024	2024	22.5	VI!F13538
VIFTA	2025	2025	20	VI!G13538
VIFTA	2026	2026	17.5	VI!H13538
VIFTA	2027	2027	15	VI!I13538

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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 8512.20 has 3 lines; 8512.20.20 is distinguished from its siblings by: Unassembled lighting or visual signalling equipment.	8512.20.91 For motorcycles; 8512.20.99 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
HS-005	BLUE	Chapter 98 equivalent exists	8512.20.20 corresponds to Chapter 98 code 9849.30.10 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - Thiết bị chiếu sáng hoặc tạo tín hiệu trực quan chưa lắp ráp	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 8512.20.20. 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 25% for 8512.20.20 was checked against BT2026 (cell BT2026!N15224), 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
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.