Vietnam Tariff Intelligence

HS 8512.90.20 detail

HS code	8512.90.20
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 / - Parts: / - - Of goods of subheading 8512.20, 8512.30 or 8512.40
Unit	kg/chiếc
Generated	05/11/2026 10:58:50
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/85129020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15237
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N15237
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15237
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
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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	6	6%	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!E14541

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E14482
ATIGA	2023	2023	0	AT!F14482
ATIGA	2024	2024	0	AT!G14482
ATIGA	2025	2025	0	AT!H14482
ATIGA	2026	2026	0	AT!I14482
ATIGA	2027	2027	0	AT!J14482
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14536
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14536
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14536
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14536
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14536
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14536
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14537
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14537
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14537
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14537
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14537
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14537
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14540
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14488
AIFTA	30/12/2022	2022	0	AI!F14496
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14496
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14496
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14496
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14496
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14496

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E14527
VKFTA	2023	2023	0	VK!F14527
VKFTA	2024	2024	0	VK!G14527
VKFTA	2025	2025	0	VK!H14527
VKFTA	2026	2026	0	VK!I14527
VKFTA	2027	2027	0	VK!J14527
VCFTA	2022	2022	3	VC!D14582
VCFTA	2023	2023	1	VC!E14582
VCFTA	2024	2024	0	VC!F14582
VCFTA	2025	2025	0	VC!G14582
VCFTA	2026	2026	0	VC!H14582
VCFTA	2027	2027	0	VC!I14582
VN-EAEU	2022	2022	0	EAV!D14559
VN-EAEU	2023	2023	0	EAV!E14559
VN-EAEU	2024	2024	0	EAV!F14559
VN-EAEU	2025	2025	0	EAV!G14559
VN-EAEU	2026	2026	0	EAV!H14559
VN-EAEU	2027	2027	0	EAV!I14559
AHKFTA	2022	2022	9	AKH!D14559
AHKFTA	2023	2023	6	AKH!E14559
AHKFTA	2024	2024	6	AKH!F14559
AHKFTA	2025	2025	3	AKH!G14559
AHKFTA	2026	2026	3	AKH!H14559
AHKFTA	2027	2027	0	AKH!I14559
EVFTA	2022	2022	7,5	EV-NK!D14574
EVFTA	2023	2023	5	EV-NK!E14574

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	2,5	EV-NK!F14574
EVFTA	2025	2025	0	EV-NK!G14574
EVFTA	2026	2026	0	EV-NK!H14574
EVFTA	2027	2027	0	EV-NK!I14574
UKVFTA	2022	2022	7,5	UKV!D14573
UKVFTA	2023	2023	5	UKV!E14573
UKVFTA	2024	2024	2,5	UKV!F14573
UKVFTA	2025	2025	0	UKV!G14573
UKVFTA	2026	2026	0	UKV!H14573
UKVFTA	2027	2027	0	UKV!I14573
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14566
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14566
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14566
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14566
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14566
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14566
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14566
RCEP A	2022	2022	0	RCEPT-A!D14561
RCEP A	2023	2023	0	RCEPT-A!E14561
RCEP A	2024	2024	0	RCEPT-A!F14561
RCEP A	2025	2025	0	RCEPT-A!G14561
RCEP A	2026	2026	0	RCEPT-A!H14561
RCEP A	2027	2027	0	RCEPT-A!I14561
RCEP B	2022	2022	0	B!D14561
RCEP B	2023	2023	0	B!E14561
RCEP B	2024	2024	0	B!F14561

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G14561
RCEP B	2026	2026	0	B!H14561
RCEP B	2027	2027	0	B!I14561
RCEP C	2022	2022	0	C!D14561
RCEP C	2023	2023	0	C!E14561
RCEP C	2024	2024	0	C!F14561
RCEP C	2025	2025	0	C!G14561
RCEP C	2026	2026	0	C!H14561
RCEP C	2027	2027	0	C!I14561
RCEP D	2022	2022	0	D!D14560
RCEP D	2023	2023	0	D!E14560
RCEP D	2024	2024	0	D!F14560
RCEP D	2025	2025	0	D!G14560
RCEP D	2026	2026	0	D!H14560
RCEP D	2027	2027	0	D!I14560
RCEP E	2022	2022	0	E!D14564
RCEP E	2023	2023	0	E!E14564
RCEP E	2024	2024	0	E!F14564
RCEP E	2025	2025	0	E!G14564
RCEP E	2026	2026	0	E!H14564
RCEP E	2027	2027	0	E!I14564
RCEP F	2022	2022	0	F!D14561
RCEP F	2023	2023	0	F!E14561
RCEP F	2024	2024	0	F!F14561
RCEP F	2025	2025	0	F!G14561
RCEP F	2026	2026	0	F!H14561

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I14561
VIFTA	2024	2024	12	VI!F13551
VIFTA	2025	2025	9	VI!G13551
VIFTA	2026	2026	6	VI!H13551
VIFTA	2027	2027	3	VI!I13551

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8512.90 has 2 lines; 8512.90.20 is distinguished from its siblings by: Of goods of subheading 8512.20, 8512.30 or 8512.40.	8512.90.10 Of goods of subheading 8512.10	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	8512.90.20 corresponds to Chapter 98 code 9849.30.50 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - Của hàng hóa thuộc phân nhóm 8512.20, 8512.30 hoặc 8512.40	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 8512.90.20. 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 15% for 8512.90.20 was checked against BT2026 (cell BT2026!N15237), 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

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.