Vietnam Tariff Intelligence

HS 8532.23.00 detail

HS code	8532.23.00
Description	Electrical capacitors, fixed, variable or adjustable (pre-set) / - Other fixed capacitors: / - - Ceramic dielectric, single layer
Unit	kg/chiếc
Generated	04/11/2026 12:35:10
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/85322300/

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!K15722
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15722
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15722
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		0	AC!E15054
ATIGA	2022	2022	0	AT!E14986
ATIGA	2023	2023	0	AT!F14986
ATIGA	2024	2024	0	AT!G14986
ATIGA	2025	2025	0	AT!H14986
ATIGA	2026	2026	0	AT!I14986
ATIGA	2027	2027	0	AT!J14986
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15040
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15040
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15040

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15040
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15040
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15040
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15041
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15041
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15041
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15041
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15041
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15041
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15044
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14992
AIFTA	30/12/2022	2022	0	AI!F15000
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15000
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15000
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15000
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15000
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15000
VKFTA	2022	2022	0	VK!E15040
VKFTA	2023	2023	0	VK!F15040
VKFTA	2024	2024	0	VK!G15040
VKFTA	2025	2025	0	VK!H15040
VKFTA	2026	2026	0	VK!I15040
VKFTA	2027	2027	0	VK!J15040
VCFTA	2022	2022	0	VC!D15095
VCFTA	2023	2023	0	VC!E15095
VCFTA	2024	2024	0	VC!F15095

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15095
VCFTA	2026	2026	0	VC!H15095
VCFTA	2027	2027	0	VC!I15095
VN-EAEU	2022	2022	*	EAV!D15074
VN-EAEU	2023	2023	*	EAV!E15074
VN-EAEU	2024	2024	*	EAV!F15074
VN-EAEU	2025	2025	*	EAV!G15074
VN-EAEU	2026	2026	*	EAV!H15074
VN-EAEU	2027	2027	*	EAV!I15074
AHKFTA	2022	2022	0	AKH!D15072
AHKFTA	2023	2023	0	AKH!E15072
AHKFTA	2024	2024	0	AKH!F15072
AHKFTA	2025	2025	0	AKH!G15072
AHKFTA	2026	2026	0	AKH!H15072
AHKFTA	2027	2027	0	AKH!I15072
EVFTA	2022	2022	0	EV-NK!D15078
EVFTA	2023	2023	0	EV-NK!E15078
EVFTA	2024	2024	0	EV-NK!F15078
EVFTA	2025	2025	0	EV-NK!G15078
EVFTA	2026	2026	0	EV-NK!H15078
EVFTA	2027	2027	0	EV-NK!I15078
UKVFTA	2022	2022	0	UKV!D15077
UKVFTA	2023	2023	0	UKV!E15077
UKVFTA	2024	2024	0	UKV!F15077
UKVFTA	2025	2025	0	UKV!G15077
UKVFTA	2026	2026	0	UKV!H15077

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15077
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15070
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15070
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15070
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15070
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15070
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15070
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15070
RCEP A	2022	2022	0	RCEPT-A!D15065
RCEP A	2023	2023	0	RCEPT-A!E15065
RCEP A	2024	2024	0	RCEPT-A!F15065
RCEP A	2025	2025	0	RCEPT-A!G15065
RCEP A	2026	2026	0	RCEPT-A!H15065
RCEP A	2027	2027	0	RCEPT-A!I15065
RCEP B	2022	2022	0	B!D15065
RCEP B	2023	2023	0	B!E15065
RCEP B	2024	2024	0	B!F15065
RCEP B	2025	2025	0	B!G15065
RCEP B	2026	2026	0	B!H15065
RCEP B	2027	2027	0	B!I15065
RCEP C	2022	2022	0	C!D15065
RCEP C	2023	2023	0	C!E15065
RCEP C	2024	2024	0	C!F15065
RCEP C	2025	2025	0	C!G15065
RCEP C	2026	2026	0	C!H15065
RCEP C	2027	2027	0	C!I15065

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15064
RCEP D	2023	2023	0	D!E15064
RCEP D	2024	2024	0	D!F15064
RCEP D	2025	2025	0	D!G15064
RCEP D	2026	2026	0	D!H15064
RCEP D	2027	2027	0	D!I15064
RCEP E	2022	2022	0	E!D15068
RCEP E	2023	2023	0	E!E15068
RCEP E	2024	2024	0	E!F15068
RCEP E	2025	2025	0	E!G15068
RCEP E	2026	2026	0	E!H15068
RCEP E	2027	2027	0	E!I15068
RCEP F	2022	2022	0	F!D15065
RCEP F	2023	2023	0	F!E15065
RCEP F	2024	2024	0	F!F15065
RCEP F	2025	2025	0	F!G15065
RCEP F	2026	2026	0	F!H15065
RCEP F	2027	2027	0	F!I15065
VIFTA	2024	2024	0	VI!F14036
VIFTA	2025	2025	0	VI!G14036
VIFTA	2026	2026	0	VI!H14036
VIFTA	2027	2027	0	VI!I14036

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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 8532.23.00. 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 8532.23.00 was checked against BT2026 (cell BT2026!N15722), 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.