Vietnam Tariff Intelligence

HS 8543.40.00 detail

HS code	8543.40.00
Description	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter / - Electronic cigarettes and similar personal electric vaporising devices
Unit	chiếc
Generated	09/11/2026 11:16:42
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/85434000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	75	75%	15/2023/QĐ-TTg (cập nhật 144/2024/NĐ-CP)	2023-07-15	BT2026!K16005
Preferential (MFN)	50	50%	144/2024/NĐ-CP	2024-11-01	BT2026!N16005
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16005
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!E15351

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E15280
ATIGA	2023	2023	0	AT!F15280
ATIGA	2024	2024	0	AT!G15280
ATIGA	2025	2025	0	AT!H15280
ATIGA	2026	2026	0	AT!I15280
ATIGA	2027	2027	0	AT!J15280
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15336
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15336
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15336
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15336
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15336
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15336
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15337
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15337
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15337
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15337
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15337
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15337
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15338
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15286
AIFTA	30/12/2022	2022	0	AI!F15294
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15294
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15294
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15294
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15294
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15294

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E15334
VKFTA	2023	2023	0	VK!F15334
VKFTA	2024	2024	0	VK!G15334
VKFTA	2025	2025	0	VK!H15334
VKFTA	2026	2026	0	VK!I15334
VKFTA	2027	2027	0	VK!J15334
VCFTA	2022	2022	0	VC!D15396
VCFTA	2023	2023	0	VC!E15396
VCFTA	2024	2024	0	VC!F15396
VCFTA	2025	2025	0	VC!G15396
VCFTA	2026	2026	0	VC!H15396
VCFTA	2027	2027	0	VC!I15396
VN-EAEU	2022	2022	0	EAV!D15370
VN-EAEU	2023	2023	0	EAV!E15370
VN-EAEU	2024	2024	0	EAV!F15370
VN-EAEU	2025	2025	0	EAV!G15370
VN-EAEU	2026	2026	0	EAV!H15370
VN-EAEU	2027	2027	0	EAV!I15370
AHKFTA	2022	2022	0	AKH!D15373
AHKFTA	2023	2023	0	AKH!E15373
AHKFTA	2024	2024	0	AKH!F15373
AHKFTA	2025	2025	0	AKH!G15373
AHKFTA	2026	2026	0	AKH!H15373
AHKFTA	2027	2027	0	AKH!I15373
EVFTA	2022	2022	0	EV-NK!D15379
EVFTA	2023	2023	0	EV-NK!E15379

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F15379
EVFTA	2025	2025	0	EV-NK!G15379
EVFTA	2026	2026	0	EV-NK!H15379
EVFTA	2027	2027	0	EV-NK!I15379
UKVFTA	2022	2022	0	UKV!D15378
UKVFTA	2023	2023	0	UKV!E15378
UKVFTA	2024	2024	0	UKV!F15378
UKVFTA	2025	2025	0	UKV!G15378
UKVFTA	2026	2026	0	UKV!H15378
UKVFTA	2027	2027	0	UKV!I15378
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15367
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15367
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15367
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15367
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15367
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15367
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15367
RCEP A	2022	2022	0	RCEPT-A!D15361
RCEP A	2023	2023	0	RCEPT-A!E15361
RCEP A	2024	2024	0	RCEPT-A!F15361
RCEP A	2025	2025	0	RCEPT-A!G15361
RCEP A	2026	2026	0	RCEPT-A!H15361
RCEP A	2027	2027	0	RCEPT-A!I15361
RCEP B	2022	2022	0	B!D15361
RCEP B	2023	2023	0	B!E15361
RCEP B	2024	2024	0	B!F15361

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G15361
RCEP B	2026	2026	0	B!H15361
RCEP B	2027	2027	0	B!I15361
RCEP C	2022	2022	0	C!D15361
RCEP C	2023	2023	0	C!E15361
RCEP C	2024	2024	0	C!F15361
RCEP C	2025	2025	0	C!G15361
RCEP C	2026	2026	0	C!H15361
RCEP C	2027	2027	0	C!I15361
RCEP D	2022	2022	0	D!D15360
RCEP D	2023	2023	0	D!E15360
RCEP D	2024	2024	0	D!F15360
RCEP D	2025	2025	0	D!G15360
RCEP D	2026	2026	0	D!H15360
RCEP D	2027	2027	0	D!I15360
RCEP E	2022	2022	0	E!D15364
RCEP E	2023	2023	0	E!E15364
RCEP E	2024	2024	0	E!F15364
RCEP E	2025	2025	0	E!G15364
RCEP E	2026	2026	0	E!H15364
RCEP E	2027	2027	0	E!I15364
RCEP F	2022	2022	0	F!D15361
RCEP F	2023	2023	0	F!E15361
RCEP F	2024	2024	0	F!F15361
RCEP F	2025	2025	0	F!G15361
RCEP F	2026	2026	0	F!H15361

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I15361
VIFTA	2024	2024	0	VI!F14326
VIFTA	2025	2025	0	VI!G14326
VIFTA	2026	2026	0	VI!H14326
VIFTA	2027	2027	0	VI!I14326

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8543.40.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8543.40.00	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
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 8543.40.00. 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 50% for 8543.40.00 was checked against BT2026 (cell BT2026!N16005), basis 144/2024/NĐ-CP.		144/2024/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.