Vietnam Tariff Intelligence

HS 8543.90.40 detail

HS code	8543.90.40
Description	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter / - Parts: / - - Of goods of subheading 8543.70.40
Unit	kg/chiếc
Generated	06/11/2026 03:43:36
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/85439040/

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!K16020
Preferential (MFN)	0	0%	144/2024/NĐ-CP	2024-11-01	BT2026!N16020
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16020
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!E15366
ATIGA	2022	2022	0	AT!E15295
ATIGA	2023	2023	0	AT!F15295
ATIGA	2024	2024	0	AT!G15295
ATIGA	2025	2025	0	AT!H15295
ATIGA	2026	2026	0	AT!I15295
ATIGA	2027	2027	0	AT!J15295
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15351
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15351
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15351

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15351
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15351
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15351
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15352
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15352
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15352
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15352
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15352
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15352
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15353
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15301
AIFTA	30/12/2022	2022	0	AI!F15309
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15309
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15309
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15309
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15309
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15309
VKFTA	2022	2022	0	VK!E15349
VKFTA	2023	2023	0	VK!F15349
VKFTA	2024	2024	0	VK!G15349
VKFTA	2025	2025	0	VK!H15349
VKFTA	2026	2026	0	VK!I15349
VKFTA	2027	2027	0	VK!J15349
VCFTA	2022	2022	0	VC!D15411
VCFTA	2023	2023	0	VC!E15411
VCFTA	2024	2024	0	VC!F15411

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15411
VCFTA	2026	2026	0	VC!H15411
VCFTA	2027	2027	0	VC!I15411
VN-EAEU	2022	2022	*	EAV!D15385
VN-EAEU	2023	2023	*	EAV!E15385
VN-EAEU	2024	2024	*	EAV!F15385
VN-EAEU	2025	2025	*	EAV!G15385
VN-EAEU	2026	2026	*	EAV!H15385
VN-EAEU	2027	2027	*	EAV!I15385
AHKFTA	2022	2022	0	AKH!D15388
AHKFTA	2023	2023	0	AKH!E15388
AHKFTA	2024	2024	0	AKH!F15388
AHKFTA	2025	2025	0	AKH!G15388
AHKFTA	2026	2026	0	AKH!H15388
AHKFTA	2027	2027	0	AKH!I15388
EVFTA	2022	2022	0	EV-NK!D15394
EVFTA	2023	2023	0	EV-NK!E15394
EVFTA	2024	2024	0	EV-NK!F15394
EVFTA	2025	2025	0	EV-NK!G15394
EVFTA	2026	2026	0	EV-NK!H15394
EVFTA	2027	2027	0	EV-NK!I15394
UKVFTA	2022	2022	0	UKV!D15393
UKVFTA	2023	2023	0	UKV!E15393
UKVFTA	2024	2024	0	UKV!F15393
UKVFTA	2025	2025	0	UKV!G15393
UKVFTA	2026	2026	0	UKV!H15393

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15393
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15382
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15382
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15382
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15382
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15382
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15382
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15382
RCEP A	2022	2022	0	RCEPT-A!D15376
RCEP A	2023	2023	0	RCEPT-A!E15376
RCEP A	2024	2024	0	RCEPT-A!F15376
RCEP A	2025	2025	0	RCEPT-A!G15376
RCEP A	2026	2026	0	RCEPT-A!H15376
RCEP A	2027	2027	0	RCEPT-A!I15376
RCEP B	2022	2022	0	B!D15376
RCEP B	2023	2023	0	B!E15376
RCEP B	2024	2024	0	B!F15376
RCEP B	2025	2025	0	B!G15376
RCEP B	2026	2026	0	B!H15376
RCEP B	2027	2027	0	B!I15376
RCEP C	2022	2022	0	C!D15376
RCEP C	2023	2023	0	C!E15376
RCEP C	2024	2024	0	C!F15376
RCEP C	2025	2025	0	C!G15376
RCEP C	2026	2026	0	C!H15376
RCEP C	2027	2027	0	C!I15376

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15375
RCEP D	2023	2023	0	D!E15375
RCEP D	2024	2024	0	D!F15375
RCEP D	2025	2025	0	D!G15375
RCEP D	2026	2026	0	D!H15375
RCEP D	2027	2027	0	D!I15375
RCEP E	2022	2022	0	E!D15379
RCEP E	2023	2023	0	E!E15379
RCEP E	2024	2024	0	E!F15379
RCEP E	2025	2025	0	E!G15379
RCEP E	2026	2026	0	E!H15379
RCEP E	2027	2027	0	E!I15379
RCEP F	2022	2022	0	F!D15376
RCEP F	2023	2023	0	F!E15376
RCEP F	2024	2024	0	F!F15376
RCEP F	2025	2025	0	F!G15376
RCEP F	2026	2026	0	F!H15376
RCEP F	2027	2027	0	F!I15376
VIFTA	2024	2024	0	VI!F14341
VIFTA	2025	2025	0	VI!G14341
VIFTA	2026	2026	0	VI!H14341
VIFTA	2027	2027	0	VI!I14341

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 8543.90 has 5 lines; 8543.90.40 is distinguished from its siblings by: Of goods of subheading 8543.70.40.	8543.90.10 Of goods of subheading 8543.10 or 8543.20; 8543.90.20 Of goods of subheading 8543.30.20; 8543.90.30 Of goods of subheading 8543.70.30; 8543.90.90 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 8543.90.40. 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 8543.90.40 was checked against BT2026 (cell BT2026!N16020), 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.