

HS 8544.20.39 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8544.20.39                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Description         | Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors / - Co-axial cable and other co-axial electric conductors: / - - Insulated cables fitted with connectors, for a voltage exceeding 66 kV: / - - - Other |
| Unit                | m/chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Generated           | 01/11/2026 10:21:50                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 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                | <a href="https://vietnamtariff.com/hs-code/85442039/">https://vietnamtariff.com/hs-code/85442039/</a>                                                                                                                                                                                                                                                                                                                                                                |

Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source        |
|----------------------|--------------|------------------------|----------------|------------|---------------|
| Ordinary import duty | 3            | 3%                     | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K16039 |
| Preferential (MFN)   | 2            | 2%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N16039 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q16039 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA             | 0 (-BN, MY,<br>TH) | 0% (except BN, MY,<br>TH) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AHKFTA            | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | AHK                                  | 123/2022/NĐ-<br>CP | Ad valorem |
| AJCEP             | 0                  | 0%                        | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | Aj                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA             | 0(-KH, MM,<br>MY)  | 0% (except KH, MM,<br>MY) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA             | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP             | 0                  | 0%                        | Consolidated<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| EVFTA             | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>A) | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>B) | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>C) | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>D) | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>E) | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>F) | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA            | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |
| VCFTA             | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | VC                                   | 112/2022/NĐ-<br>CP | Ad valorem |

|         |     |                |                        |                         |                       |                |                     |
|---------|-----|----------------|------------------------|-------------------------|-----------------------|----------------|---------------------|
| VJEPA   | 0   | 0%             | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027   | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem          |
| VKFTA   | 0   | 0%             | Consolidated<br>BT2026 | 2026                    | VK                    | 125/2022/NĐ-CP | Ad valorem          |
| VN-EAEU | 0   | 0%             | Consolidated<br>BT2026 | 2026                    | EAV                   | 113/2022/NĐ-CP | Ad valorem          |
| VN-LAO  | 0   | 0%             | Consolidated<br>BT2026 |                         | S                     | 206/2025/NĐ-CP | Ad valorem          |
| VIFTA   | 1.1 | 1.1%           | Consolidated<br>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             |
| AIFTA   | *   | * not eligible | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026 | AI                    | 122/2022/NĐ-CP | Not eligible<br>(*) |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source    |
|-------|----------------------------------------|------|--------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AC!E15386 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E15315 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F15315 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G15315 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H15315 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I15315 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J15315 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E15371 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F15371 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G15371 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H15371 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I15371   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J15371   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E15372   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F15372   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G15372   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H15372   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I15372   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J15372   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F15373   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H15321 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F15329   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G15329   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H15329   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I15329   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J15329   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K15329   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E15369   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F15369   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G15369   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H15369   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I15369   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J15369   |
| VCFTA   | 2022                                   | 2022 | 1            | VC!D15431   |
| VCFTA   | 2023                                   | 2023 | 1            | VC!E15431   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F15431   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G15431   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H15431    |
| VCFTA   | 2027   | 2027 | 0            | VC!I15431    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D15405   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E15405   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F15405   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G15405   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H15405   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I15405   |
| AHKFTA  | 2022   | 2022 | 1            | AKH!D15408   |
| AHKFTA  | 2023   | 2023 | 1            | AKH!E15408   |
| AHKFTA  | 2024   | 2024 | 1            | AKH!F15408   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G15408   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H15408   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I15408   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D15414 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E15414 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F15414 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G15414 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H15414 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I15414 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D15413   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E15413   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F15413   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G15413   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H15413   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I15413   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D15402   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E15402   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F15402   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G15402   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H15402   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I15402   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J15402   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D15396 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E15396 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F15396 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G15396 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H15396 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I15396 |
| RCEP B | 2022   | 2022           | 0            | B!D15396       |
| RCEP B | 2023   | 2023           | 0            | B!E15396       |
| RCEP B | 2024   | 2024           | 0            | B!F15396       |
| RCEP B | 2025   | 2025           | 0            | B!G15396       |
| RCEP B | 2026   | 2026           | 0            | B!H15396       |
| RCEP B | 2027   | 2027           | 0            | B!I15396       |
| RCEP C | 2022   | 2022           | 0            | C!D15396       |
| RCEP C | 2023   | 2023           | 0            | C!E15396       |
| RCEP C | 2024   | 2024           | 0            | C!F15396       |
| RCEP C | 2025   | 2025           | 0            | C!G15396       |
| RCEP C | 2026   | 2026           | 0            | C!H15396       |
| RCEP C | 2027   | 2027           | 0            | C!I15396       |
| RCEP D | 2022   | 2022           | 0            | D!D15395       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2023   | 2023 | 0            | D!E15395  |
| RCEP D | 2024   | 2024 | 0            | D!F15395  |
| RCEP D | 2025   | 2025 | 0            | D!G15395  |
| RCEP D | 2026   | 2026 | 0            | D!H15395  |
| RCEP D | 2027   | 2027 | 0            | D!I15395  |
| RCEP E | 2022   | 2022 | 0            | E!D15399  |
| RCEP E | 2023   | 2023 | 0            | E!E15399  |
| RCEP E | 2024   | 2024 | 0            | E!F15399  |
| RCEP E | 2025   | 2025 | 0            | E!G15399  |
| RCEP E | 2026   | 2026 | 0            | E!H15399  |
| RCEP E | 2027   | 2027 | 0            | E!I15399  |
| RCEP F | 2022   | 2022 | 0            | F!D15396  |
| RCEP F | 2023   | 2023 | 0            | F!E15396  |
| RCEP F | 2024   | 2024 | 0            | F!F15396  |
| RCEP F | 2025   | 2025 | 0            | F!G15396  |
| RCEP F | 2026   | 2026 | 0            | F!H15396  |
| RCEP F | 2027   | 2027 | 0            | F!I15396  |
| VIFTA  | 2024   | 2024 | 1.7          | VI!F14360 |
| VIFTA  | 2025   | 2025 | 1.4          | VI!G14360 |
| VIFTA  | 2026   | 2026 | 1.1          | VI!H14360 |
| VIFTA  | 2027   | 2027 | 0.9          | VI!I14360 |

### 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): Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)                                                  |                                                                                                                                                                                                                            | 1182/QĐ-BCT-PL                 | Prepare inspection/certification filings under the cited instruments before clearance.                   | Instrument cited in source; validity not verified |
| DOC-004 | YELLOW | Other item policy                                          | Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT ) |                                                                                                                                                                                                                            | 42/2019/TT-BCT, 34/2025/TT-BCT | Read the referenced instruments.                                                                         | Instrument cited in source; validity not verified |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 8544.20 has 8 lines; 8544.20.39 is distinguished from its siblings by: Other.                                                           | 8544.20.11 Insulated with rubber or plastics; 8544.20.19 Other; 8544.20.21 Insulated with rubber or plastics; 8544.20.29 Other; 8544.20.31 Insulated with rubber or plastics; 8544.20.41 Insulated with rubber or plastics | 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 8544.20.39. 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 2% for 8544.20.39 was checked against BT2026 (cell BT2026!N16039), 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

Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT )

Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)

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.