Vietnam Tariff Intelligence

HS 8544.42.23 detail

HS code	8544.42.23
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 / - Other electric conductors, for a voltage not exceeding 1,000 V: / - - Fitted with connectors: / - - - Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V: / - - - - Other, insulated with rubber, plastics or paper
Unit	m/chiếc
Generated	04/11/2026 14:11:10
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/85444223/

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!K16062
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N16062
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16062
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH)	0% (except KH)	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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E15409
ATIGA	2022	2022	0	AT!E15338
ATIGA	2023	2023	0	AT!F15338
ATIGA	2024	2024	0	AT!G15338
ATIGA	2025	2025	0	AT!H15338
ATIGA	2026	2026	0	AT!I15338
ATIGA	2027	2027	0	AT!J15338
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15394
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15394
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15394
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15394

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15394
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15394
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15395
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15395
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15395
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15395
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15395
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15395
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15396
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15344
AIFTA	30/12/2022	2022	*	AI!F15352
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15352
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15352
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15352
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15352
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15352
VKFTA	2022	2022	0	VK!E15392
VKFTA	2023	2023	0	VK!F15392
VKFTA	2024	2024	0	VK!G15392
VKFTA	2025	2025	0	VK!H15392
VKFTA	2026	2026	0	VK!I15392
VKFTA	2027	2027	0	VK!J15392
VCFTA	2022	2022	0	VC!D15454
VCFTA	2023	2023	0	VC!E15454
VCFTA	2024	2024	0	VC!F15454
VCFTA	2025	2025	0	VC!G15454

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15454
VCFTA	2027	2027	0	VC!I15454
VN-EAEU	2022	2022	0	EAV!D15428
VN-EAEU	2023	2023	0	EAV!E15428
VN-EAEU	2024	2024	0	EAV!F15428
VN-EAEU	2025	2025	0	EAV!G15428
VN-EAEU	2026	2026	0	EAV!H15428
VN-EAEU	2027	2027	0	EAV!I15428
AHKFTA	2022	2022	0	AKH!D15431
AHKFTA	2023	2023	0	AKH!E15431
AHKFTA	2024	2024	0	AKH!F15431
AHKFTA	2025	2025	0	AKH!G15431
AHKFTA	2026	2026	0	AKH!H15431
AHKFTA	2027	2027	0	AKH!I15431
EVFTA	2022	2022	0	EV-NK!D15437
EVFTA	2023	2023	0	EV-NK!E15437
EVFTA	2024	2024	0	EV-NK!F15437
EVFTA	2025	2025	0	EV-NK!G15437
EVFTA	2026	2026	0	EV-NK!H15437
EVFTA	2027	2027	0	EV-NK!I15437
UKVFTA	2022	2022	0	UKV!D15436
UKVFTA	2023	2023	0	UKV!E15436
UKVFTA	2024	2024	0	UKV!F15436
UKVFTA	2025	2025	0	UKV!G15436
UKVFTA	2026	2026	0	UKV!H15436
UKVFTA	2027	2027	0	UKV!I15436

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15425
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15425
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15425
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15425
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15425
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15425
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15425
RCEP A	2022	2022	0	RCEPT-A!D15419
RCEP A	2023	2023	0	RCEPT-A!E15419
RCEP A	2024	2024	0	RCEPT-A!F15419
RCEP A	2025	2025	0	RCEPT-A!G15419
RCEP A	2026	2026	0	RCEPT-A!H15419
RCEP A	2027	2027	0	RCEPT-A!I15419
RCEP B	2022	2022	0	B!D15419
RCEP B	2023	2023	0	B!E15419
RCEP B	2024	2024	0	B!F15419
RCEP B	2025	2025	0	B!G15419
RCEP B	2026	2026	0	B!H15419
RCEP B	2027	2027	0	B!I15419
RCEP C	2022	2022	0	C!D15419
RCEP C	2023	2023	0	C!E15419
RCEP C	2024	2024	0	C!F15419
RCEP C	2025	2025	0	C!G15419
RCEP C	2026	2026	0	C!H15419
RCEP C	2027	2027	0	C!I15419
RCEP D	2022	2022	0	D!D15418

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E15418
RCEP D	2024	2024	0	D!F15418
RCEP D	2025	2025	0	D!G15418
RCEP D	2026	2026	0	D!H15418
RCEP D	2027	2027	0	D!I15418
RCEP E	2022	2022	0	E!D15422
RCEP E	2023	2023	0	E!E15422
RCEP E	2024	2024	0	E!F15422
RCEP E	2025	2025	0	E!G15422
RCEP E	2026	2026	0	E!H15422
RCEP E	2027	2027	0	E!I15422
RCEP F	2022	2022	0	F!D15419
RCEP F	2023	2023	0	F!E15419
RCEP F	2024	2024	0	F!F15419
RCEP F	2025	2025	0	F!G15419
RCEP F	2026	2026	0	F!H15419
RCEP F	2027	2027	0	F!I15419
VIFTA	2024	2024	0	VI!F14383
VIFTA	2025	2025	0	VI!G14383
VIFTA	2026	2026	0	VI!H14383
VIFTA	2027	2027	0	VI!I14383

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)		11/2018/TT-BTTTT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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 8544.42 has 17 lines; 8544.42.23 is distinguished from its siblings by: Other, insulated with rubber, plastics or paper.	8544.42.11 Submarine telephone cables; submarine telegraph cables; submarine radio relay cables; 8544.42.13 Other, insulated with rubber, plastics or paper; 8544.42.19 Other; 8544.42.21 Submarine telephone cables; submarine telegraph cables; submarine radio relay cables; 8544.42.29 Other; 8544.42.32 For vehicles of heading 87.02, 87.03, 87.04 or 87.11	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 8544.42.23. 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 8544.42.23 was checked against BT2026 (cell BT2026!N16062), 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)
SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)

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.