Vietnam Tariff Intelligence

HS 8544.49.23 detail

HS code	8544.49.23
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: / - - Other: / - - - Of a kind not used for telecommunications, for a voltage not exceeding 80 V: / - - - - Other: / - - - - - Other electric cables insulated with plastics
Unit	m/chiếc
Generated	03/11/2026 10:35:29
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/85444923/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16088
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N16088
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16088
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 (-BN, MY, TH)	0% (except BN, MY, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
AJCEP	4	4%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,3	10.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	11,3	11.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/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!E15435
ATIGA	2022	2022	0	AT!E15364
ATIGA	2023	2023	0	AT!F15364
ATIGA	2024	2024	0	AT!G15364
ATIGA	2025	2025	0	AT!H15364
ATIGA	2026	2026	0	AT!I15364
ATIGA	2027	2027	0	AT!J15364
AJCEP	30/12/2022 - 31/3/2023	2022	4	AJ!E15420
AJCEP	01/4/2023 - 31/3/2024	2023	4	AJ!F15420
AJCEP	01/4/2024 - 31/3/2025	2024	4	AJ!G15420
AJCEP	01/4/2025 - 31/3/2026	2025	4	AJ!H15420

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	4	AJ!I15420
AJCEP	01/4/2027 - 31/3/2028	2027	4	AJ!J15420
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E15421
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F15421
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15421
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15421
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15421
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15421
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15422
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15370
AIFTA	30/12/2022	2022	*	AI!F15378
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15378
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15378
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15378
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15378
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15378
VKFTA	2022	2022	3	VK!E15418
VKFTA	2023	2023	1,5	VK!F15418
VKFTA	2024	2024	0	VK!G15418
VKFTA	2025	2025	0	VK!H15418
VKFTA	2026	2026	0	VK!I15418
VKFTA	2027	2027	0	VK!J15418
VCFTA	2022	2022	3	VC!D15480
VCFTA	2023	2023	1	VC!E15480
VCFTA	2024	2024	0	VC!F15480
VCFTA	2025	2025	0	VC!G15480

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15480
VCFTA	2027	2027	0	VC!I15480
VN-EAEU	2022	2022	0	EAV!D15454
VN-EAEU	2023	2023	0	EAV!E15454
VN-EAEU	2024	2024	0	EAV!F15454
VN-EAEU	2025	2025	0	EAV!G15454
VN-EAEU	2026	2026	0	EAV!H15454
VN-EAEU	2027	2027	0	EAV!I15454
AHKFTA	2022	2022	15	AKH!D15457
AHKFTA	2023	2023	15	AKH!E15457
AHKFTA	2024	2024	15	AKH!F15457
AHKFTA	2025	2025	15	AKH!G15457
AHKFTA	2026	2026	15	AKH!H15457
AHKFTA	2027	2027	15	AKH!I15457
EVFTA	2022	2022	7,5	EV-NK!D15463
EVFTA	2023	2023	5	EV-NK!E15463
EVFTA	2024	2024	2,5	EV-NK!F15463
EVFTA	2025	2025	0	EV-NK!G15463
EVFTA	2026	2026	0	EV-NK!H15463
EVFTA	2027	2027	0	EV-NK!I15463
UKVFTA	2022	2022	7,5	UKV!D15462
UKVFTA	2023	2023	5	UKV!E15462
UKVFTA	2024	2024	2,5	UKV!F15462
UKVFTA	2025	2025	0	UKV!G15462
UKVFTA	2026	2026	0	UKV!H15462
UKVFTA	2027	2027	0	UKV!I15462

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15451
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15451
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15451
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15451
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15451
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15451
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15451
RCEP A	2022	2022	14	RCEPT-A!D15445
RCEP A	2023	2023	13	RCEPT-A!E15445
RCEP A	2024	2024	12	RCEPT-A!F15445
RCEP A	2025	2025	11	RCEPT-A!G15445
RCEP A	2026	2026	10	RCEPT-A!H15445
RCEP A	2027	2027	9	RCEPT-A!I15445
RCEP B	2022	2022	14	B!D15445
RCEP B	2023	2023	13	B!E15445
RCEP B	2024	2024	12	B!F15445
RCEP B	2025	2025	11	B!G15445
RCEP B	2026	2026	10	B!H15445
RCEP B	2027	2027	9	B!I15445
RCEP C	2022	2022	14,3	C!D15445
RCEP C	2023	2023	13,5	C!E15445
RCEP C	2024	2024	12,8	C!F15445
RCEP C	2025	2025	12	C!G15445
RCEP C	2026	2026	11,3	C!H15445
RCEP C	2027	2027	10,5	C!I15445
RCEP D	2022	2022	14,1	D!D15444

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	13,1	D!E15444
RCEP D	2024	2024	12,2	D!F15444
RCEP D	2025	2025	11,3	D!G15444
RCEP D	2026	2026	10,3	D!H15444
RCEP D	2027	2027	9,4	D!I15444
RCEP E	2022	2022	14	E!D15448
RCEP E	2023	2023	13	E!E15448
RCEP E	2024	2024	12	E!F15448
RCEP E	2025	2025	11	E!G15448
RCEP E	2026	2026	10	E!H15448
RCEP E	2027	2027	9	E!I15448
RCEP F	2022	2022	14	F!D15445
RCEP F	2023	2023	13	F!E15445
RCEP F	2024	2024	12	F!F15445
RCEP F	2025	2025	11	F!G15445
RCEP F	2026	2026	10	F!H15445
RCEP F	2027	2027	9	F!I15445
VIFTA	2024	2024	13.5	VI!F14409
VIFTA	2025	2025	12	VI!G14409
VIFTA	2026	2026	10.5	VI!H14409
VIFTA	2027	2027	9	VI!I14409

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8544.49 has 15 lines; 8544.49.23 is distinguished from its siblings by: Other electric cables insulated with plastics.	8544.49.11 Submarine telephone cables; submarine telegraph cables; submarine radio relay cables; 8544.49.13 Other, insulated with rubber, plastics or paper; 8544.49.19 Other; 8544.49.21 Shielded wire of a kind used in the manufacture of automotive wiring harnesses; 8544.49.22 Electric cables insulated with plastics, of which each core having diameter not exceeding 19.5 mm; 8544.49.24 Other, insulated with rubber, plastics or paper	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 8544.49.23. 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 15% for 8544.49.23 was checked against BT2026 (cell BT2026!N16088), 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.