

HS 8544.49.32 detail

HS code	8544.49.32
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 used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V: / - - - - Other, insulated with plastics
Unit	m/chiếc
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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/85444932/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16093
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N16093
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16093
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
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AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ- CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ- CP	Ad valorem
VIFTA	7	7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ- CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/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 C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ- CP	Ad valorem

RCEP (Annex D)	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
VKFTA	10	10%	Consolidated BT2026	2026	VK	125/2022/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
AKFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
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)		5	AC!E15440
ATIGA	2022	2022	0	AT!E15369
ATIGA	2023	2023	0	AT!F15369
ATIGA	2024	2024	0	AT!G15369
ATIGA	2025	2025	0	AT!H15369
ATIGA	2026	2026	0	AT!I15369
ATIGA	2027	2027	0	AT!J15369
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15425
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15425
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15425
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15425

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15425
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15425
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15426
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15426
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15426
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15426
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15426
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15426
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F15427
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15375
AIFTA	30/12/2022	2022	*	AI!F15383
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15383
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15383
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15383
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15383
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15383
VKFTA	2022	2022	10	VK!E15423
VKFTA	2023	2023	10	VK!F15423
VKFTA	2024	2024	10	VK!G15423
VKFTA	2025	2025	10	VK!H15423
VKFTA	2026	2026	10	VK!I15423
VKFTA	2027	2027	10	VK!J15423
VCFTA	2022	2022	2	VC!D15485
VCFTA	2023	2023	1	VC!E15485
VCFTA	2024	2024	0	VC!F15485
VCFTA	2025	2025	0	VC!G15485

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15485
VCFTA	2027	2027	0	VC!I15485
VN-EAEU	2022	2022	2,7	EAV!D15459
VN-EAEU	2023	2023	1,8	EAV!E15459
VN-EAEU	2024	2024	0,9	EAV!F15459
VN-EAEU	2025	2025	0	EAV!G15459
VN-EAEU	2026	2026	0	EAV!H15459
VN-EAEU	2027	2027	0	EAV!I15459
AHKFTA	2022	2022	10	AKH!D15462
AHKFTA	2023	2023	10	AKH!E15462
AHKFTA	2024	2024	10	AKH!F15462
AHKFTA	2025	2025	10	AKH!G15462
AHKFTA	2026	2026	10	AKH!H15462
AHKFTA	2027	2027	10	AKH!I15462
EVFTA	2022	2022	5	EV-NK!D15468
EVFTA	2023	2023	3,3	EV-NK!E15468
EVFTA	2024	2024	1,6	EV-NK!F15468
EVFTA	2025	2025	0	EV-NK!G15468
EVFTA	2026	2026	0	EV-NK!H15468
EVFTA	2027	2027	0	EV-NK!I15468
UKVFTA	2022	2022	5	UKV!D15467
UKVFTA	2023	2023	3,3	UKV!E15467
UKVFTA	2024	2024	1,6	UKV!F15467
UKVFTA	2025	2025	0	UKV!G15467
UKVFTA	2026	2026	0	UKV!H15467
UKVFTA	2027	2027	0	UKV!I15467

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15456
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15456
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15456
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15456
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15456
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15456
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15456
RCEP A	2022	2022	10	RCEPT-A!D15450
RCEP A	2023	2023	10	RCEPT-A!E15450
RCEP A	2024	2024	10	RCEPT-A!F15450
RCEP A	2025	2025	10	RCEPT-A!G15450
RCEP A	2026	2026	10	RCEPT-A!H15450
RCEP A	2027	2027	10	RCEPT-A!I15450
RCEP B	2022	2022	10	B!D15450
RCEP B	2023	2023	10	B!E15450
RCEP B	2024	2024	10	B!F15450
RCEP B	2025	2025	10	B!G15450
RCEP B	2026	2026	10	B!H15450
RCEP B	2027	2027	10	B!I15450
RCEP C	2022	2022	10	C!D15450
RCEP C	2023	2023	10	C!E15450
RCEP C	2024	2024	10	C!F15450
RCEP C	2025	2025	10	C!G15450
RCEP C	2026	2026	10	C!H15450
RCEP C	2027	2027	10	C!I15450
RCEP D	2022	2022	10	D!D15449

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	10	D!E15449
RCEP D	2024	2024	10	D!F15449
RCEP D	2025	2025	10	D!G15449
RCEP D	2026	2026	10	D!H15449
RCEP D	2027	2027	10	D!I15449
RCEP E	2022	2022	10	E!D15453
RCEP E	2023	2023	10	E!E15453
RCEP E	2024	2024	10	E!F15453
RCEP E	2025	2025	10	E!G15453
RCEP E	2026	2026	10	E!H15453
RCEP E	2027	2027	10	E!I15453
RCEP F	2022	2022	10	F!D15450
RCEP F	2023	2023	10	F!E15450
RCEP F	2024	2024	10	F!F15450
RCEP F	2025	2025	10	F!G15450
RCEP F	2026	2026	10	F!H15450
RCEP F	2027	2027	10	F!I15450
VIFTA	2024	2024	9	VI!F14414
VIFTA	2025	2025	8	VI!G14414
VIFTA	2026	2026	7	VI!H14414
VIFTA	2027	2027	6	VI!I14414

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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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-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 10%, RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex C) 10%, RCEP (Annex D) 10%, RCEP (Annex E) 10%, RCEP (Annex F) 10%, VKFTA 10%, AKFTA 50%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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; 8544.49.32 is distinguished from its siblings by: Other, 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; 8544.49.23 Other electric cables insulated with 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 8544.49.32. 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 10% for 8544.49.32 was checked against BT2026 (cell BT2026!N16093), 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)
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.