Vietnam Tariff Intelligence

HS 8546.90.00 detail

HS code	8546.90.00
Description	Electrical insulators of any material / - Other
Unit	kg/chiếc
Generated	06/11/2026 04:18:52
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/85469000/

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!K16126
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N16126
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16126
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15475
ATIGA	2022	2022	0	AT!E15404

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F15404
ATIGA	2024	2024	0	AT!G15404
ATIGA	2025	2025	0	AT!H15404
ATIGA	2026	2026	0	AT!I15404
ATIGA	2027	2027	0	AT!J15404
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15460
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15460
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15460
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15460
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15460
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15460
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15461
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15461
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15461
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15461
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15461
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15461
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15462
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15410
AIFTA	30/12/2022	2022	0	AI!F15418
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15418
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15418
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15418
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15418
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15418
VKFTA	2022	2022	0	VK!E15458

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F15458
VKFTA	2024	2024	0	VK!G15458
VKFTA	2025	2025	0	VK!H15458
VKFTA	2026	2026	0	VK!I15458
VKFTA	2027	2027	0	VK!J15458
VCFTA	2022	2022	1	VC!D15520
VCFTA	2023	2023	1	VC!E15520
VCFTA	2024	2024	0	VC!F15520
VCFTA	2025	2025	0	VC!G15520
VCFTA	2026	2026	0	VC!H15520
VCFTA	2027	2027	0	VC!I15520
VN-EAEU	2022	2022	0	EAV!D15494
VN-EAEU	2023	2023	0	EAV!E15494
VN-EAEU	2024	2024	0	EAV!F15494
VN-EAEU	2025	2025	0	EAV!G15494
VN-EAEU	2026	2026	0	EAV!H15494
VN-EAEU	2027	2027	0	EAV!I15494
AHKFTA	2022	2022	0	AKH!D15497
AHKFTA	2023	2023	0	AKH!E15497
AHKFTA	2024	2024	0	AKH!F15497
AHKFTA	2025	2025	0	AKH!G15497
AHKFTA	2026	2026	0	AKH!H15497
AHKFTA	2027	2027	0	AKH!I15497
EVFTA	2022	2022	0	EV-NK!D15503
EVFTA	2023	2023	0	EV-NK!E15503
EVFTA	2024	2024	0	EV-NK!F15503

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G15503
EVFTA	2026	2026	0	EV-NK!H15503
EVFTA	2027	2027	0	EV-NK!I15503
UKVFTA	2022	2022	0	UKV!D15502
UKVFTA	2023	2023	0	UKV!E15502
UKVFTA	2024	2024	0	UKV!F15502
UKVFTA	2025	2025	0	UKV!G15502
UKVFTA	2026	2026	0	UKV!H15502
UKVFTA	2027	2027	0	UKV!I15502
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15491
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15491
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15491
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15491
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15491
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15491
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15491
RCEP A	2022	2022	0	RCEPT-A!D15485
RCEP A	2023	2023	0	RCEPT-A!E15485
RCEP A	2024	2024	0	RCEPT-A!F15485
RCEP A	2025	2025	0	RCEPT-A!G15485
RCEP A	2026	2026	0	RCEPT-A!H15485
RCEP A	2027	2027	0	RCEPT-A!I15485
RCEP B	2022	2022	0	B!D15485
RCEP B	2023	2023	0	B!E15485
RCEP B	2024	2024	0	B!F15485
RCEP B	2025	2025	0	B!G15485

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H15485
RCEP B	2027	2027	0	B!I15485
RCEP C	2022	2022	0	C!D15485
RCEP C	2023	2023	0	C!E15485
RCEP C	2024	2024	0	C!F15485
RCEP C	2025	2025	0	C!G15485
RCEP C	2026	2026	0	C!H15485
RCEP C	2027	2027	0	C!I15485
RCEP D	2022	2022	0	D!D15484
RCEP D	2023	2023	0	D!E15484
RCEP D	2024	2024	0	D!F15484
RCEP D	2025	2025	0	D!G15484
RCEP D	2026	2026	0	D!H15484
RCEP D	2027	2027	0	D!I15484
RCEP E	2022	2022	0	E!D15488
RCEP E	2023	2023	0	E!E15488
RCEP E	2024	2024	0	E!F15488
RCEP E	2025	2025	0	E!G15488
RCEP E	2026	2026	0	E!H15488
RCEP E	2027	2027	0	E!I15488
RCEP F	2022	2022	0	F!D15485
RCEP F	2023	2023	0	F!E15485
RCEP F	2024	2024	0	F!F15485
RCEP F	2025	2025	0	F!G15485
RCEP F	2026	2026	0	F!H15485
RCEP F	2027	2027	0	F!I15485

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F14447
VIFTA	2025	2025	0	VI!G14447
VIFTA	2026	2026	0	VI!H14447
VIFTA	2027	2027	0	VI!I14447

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8546.90.00. 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 8546.90.00 was checked against BT2026 (cell BT2026!N16126), 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

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.