Vietnam Tariff Intelligence

HS 8547.90.90 detail

HS code	8547.90.90
Description	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material / - Other: / - - Other
Unit	kg/chiếc
Generated	07/11/2026 21:51:37
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/85479090/

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!K16132
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N16132
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16132
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
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(-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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15482
ATIGA	2022	2022	0	AT!E15411
ATIGA	2023	2023	0	AT!F15411
ATIGA	2024	2024	0	AT!G15411
ATIGA	2025	2025	0	AT!H15411
ATIGA	2026	2026	0	AT!I15411
ATIGA	2027	2027	0	AT!J15411
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15467
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15467
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15467
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15467

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15467
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15467
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15468
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15468
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15468
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15468
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15468
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15468
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15469
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15417
AIFTA	30/12/2022	2022	0	AI!F15425
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15425
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15425
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15425
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15425
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15425
VKFTA	2022	2022	0	VK!E15465
VKFTA	2023	2023	0	VK!F15465
VKFTA	2024	2024	0	VK!G15465
VKFTA	2025	2025	0	VK!H15465
VKFTA	2026	2026	0	VK!I15465
VKFTA	2027	2027	0	VK!J15465
VCFTA	2022	2022	1	VC!D15527
VCFTA	2023	2023	1	VC!E15527
VCFTA	2024	2024	0	VC!F15527
VCFTA	2025	2025	0	VC!G15527

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15527
VCFTA	2027	2027	0	VC!I15527
VN-EAEU	2022	2022	0	EAV!D15501
VN-EAEU	2023	2023	0	EAV!E15501
VN-EAEU	2024	2024	0	EAV!F15501
VN-EAEU	2025	2025	0	EAV!G15501
VN-EAEU	2026	2026	0	EAV!H15501
VN-EAEU	2027	2027	0	EAV!I15501
AHKFTA	2022	2022	0	AKH!D15504
AHKFTA	2023	2023	0	AKH!E15504
AHKFTA	2024	2024	0	AKH!F15504
AHKFTA	2025	2025	0	AKH!G15504
AHKFTA	2026	2026	0	AKH!H15504
AHKFTA	2027	2027	0	AKH!I15504
EVFTA	2022	2022	0	EV-NK!D15510
EVFTA	2023	2023	0	EV-NK!E15510
EVFTA	2024	2024	0	EV-NK!F15510
EVFTA	2025	2025	0	EV-NK!G15510
EVFTA	2026	2026	0	EV-NK!H15510
EVFTA	2027	2027	0	EV-NK!I15510
UKVFTA	2022	2022	0	UKV!D15509
UKVFTA	2023	2023	0	UKV!E15509
UKVFTA	2024	2024	0	UKV!F15509
UKVFTA	2025	2025	0	UKV!G15509
UKVFTA	2026	2026	0	UKV!H15509
UKVFTA	2027	2027	0	UKV!I15509

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15498
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15498
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15498
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15498
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15498
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15498
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15498
RCEP A	2022	2022	0	RCEPT-A!D15492
RCEP A	2023	2023	0	RCEPT-A!E15492
RCEP A	2024	2024	0	RCEPT-A!F15492
RCEP A	2025	2025	0	RCEPT-A!G15492
RCEP A	2026	2026	0	RCEPT-A!H15492
RCEP A	2027	2027	0	RCEPT-A!I15492
RCEP B	2022	2022	0	B!D15492
RCEP B	2023	2023	0	B!E15492
RCEP B	2024	2024	0	B!F15492
RCEP B	2025	2025	0	B!G15492
RCEP B	2026	2026	0	B!H15492
RCEP B	2027	2027	0	B!I15492
RCEP C	2022	2022	0	C!D15492
RCEP C	2023	2023	0	C!E15492
RCEP C	2024	2024	0	C!F15492
RCEP C	2025	2025	0	C!G15492
RCEP C	2026	2026	0	C!H15492
RCEP C	2027	2027	0	C!I15492
RCEP D	2022	2022	0	D!D15491

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E15491
RCEP D	2024	2024	0	D!F15491
RCEP D	2025	2025	0	D!G15491
RCEP D	2026	2026	0	D!H15491
RCEP D	2027	2027	0	D!I15491
RCEP E	2022	2022	0	E!D15495
RCEP E	2023	2023	0	E!E15495
RCEP E	2024	2024	0	E!F15495
RCEP E	2025	2025	0	E!G15495
RCEP E	2026	2026	0	E!H15495
RCEP E	2027	2027	0	E!I15495
RCEP F	2022	2022	0	F!D15492
RCEP F	2023	2023	0	F!E15492
RCEP F	2024	2024	0	F!F15492
RCEP F	2025	2025	0	F!G15492
RCEP F	2026	2026	0	F!H15492
RCEP F	2027	2027	0	F!I15492
VIFTA	2024	2024	0	VI!F14453
VIFTA	2025	2025	0	VI!G14453
VIFTA	2026	2026	0	VI!H14453
VIFTA	2027	2027	0	VI!I14453

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8547.90 has 2 lines; 8547.90.90 is distinguished from its siblings by: Other.	8547.90.10 Electrical conduit tubing and joints therefor, of base metal lined with insulating material	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 8547.90.90. 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 8547.90.90 was checked against BT2026 (cell BT2026!N16132), 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.