Vietnam Tariff Intelligence

HS 8549.12.90 detail

HS code	8549.12.90
Description	Electrical and electronic waste and scrap / - Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators: / - - Other, containing lead, cadmium or mercury: / - - - Other
Unit	kg
Generated	03/11/2026 16:36:32
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/85491290/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16150
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N16150
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16150
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-MM)	0% (except MM)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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!E15502
ATIGA	2022	2022	0	AT!E15431
ATIGA	2023	2023	0	AT!F15431
ATIGA	2024	2024	0	AT!G15431
ATIGA	2025	2025	0	AT!H15431
ATIGA	2026	2026	0	AT!I15431
ATIGA	2027	2027	0	AT!J15431
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E15487
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15487
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15487

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15487
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15487
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15487
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15488
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15488
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15488
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15488
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15488
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15488
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15489
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15437
AIFTA	30/12/2022	2022	0	AI!F15445
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15445
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15445
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15445
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15445
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15445
VKFTA	2022	2022	0	VK!E15485
VKFTA	2023	2023	0	VK!F15485
VKFTA	2024	2024	0	VK!G15485
VKFTA	2025	2025	0	VK!H15485
VKFTA	2026	2026	0	VK!I15485
VKFTA	2027	2027	0	VK!J15485
VCFTA	2022	2022	4	VC!D15547
VCFTA	2023	2023	2	VC!E15547
VCFTA	2024	2024	0	VC!F15547

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15547
VCFTA	2026	2026	0	VC!H15547
VCFTA	2027	2027	0	VC!I15547
VN-EAEU	2022	2022	0	EAV!D15521
VN-EAEU	2023	2023	0	EAV!E15521
VN-EAEU	2024	2024	0	EAV!F15521
VN-EAEU	2025	2025	0	EAV!G15521
VN-EAEU	2026	2026	0	EAV!H15521
VN-EAEU	2027	2027	0	EAV!I15521
AHKFTA	2022	2022	12	AKH!D15524
AHKFTA	2023	2023	8	AKH!E15524
AHKFTA	2024	2024	8	AKH!F15524
AHKFTA	2025	2025	4	AKH!G15524
AHKFTA	2026	2026	4	AKH!H15524
AHKFTA	2027	2027	0	AKH!I15524
EVFTA	2022	2022	10	EV-NK!D15530
EVFTA	2023	2023	6,6	EV-NK!E15530
EVFTA	2024	2024	3,3	EV-NK!F15530
EVFTA	2025	2025	0	EV-NK!G15530
EVFTA	2026	2026	0	EV-NK!H15530
EVFTA	2027	2027	0	EV-NK!I15530
UKVFTA	2022	2022	10	UKV!D15529
UKVFTA	2023	2023	6,6	UKV!E15529
UKVFTA	2024	2024	3,3	UKV!F15529
UKVFTA	2025	2025	0	UKV!G15529
UKVFTA	2026	2026	0	UKV!H15529

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15529
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15518
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15518
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15518
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15518
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15518
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15518
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15518
RCEP A	2022	2022	0	RCEPT-A!D15512
RCEP A	2023	2023	0	RCEPT-A!E15512
RCEP A	2024	2024	0	RCEPT-A!F15512
RCEP A	2025	2025	0	RCEPT-A!G15512
RCEP A	2026	2026	0	RCEPT-A!H15512
RCEP A	2027	2027	0	RCEPT-A!I15512
RCEP B	2022	2022	0	B!D15512
RCEP B	2023	2023	0	B!E15512
RCEP B	2024	2024	0	B!F15512
RCEP B	2025	2025	0	B!G15512
RCEP B	2026	2026	0	B!H15512
RCEP B	2027	2027	0	B!I15512
RCEP C	2022	2022	0	C!D15512
RCEP C	2023	2023	0	C!E15512
RCEP C	2024	2024	0	C!F15512
RCEP C	2025	2025	0	C!G15512
RCEP C	2026	2026	0	C!H15512
RCEP C	2027	2027	0	C!I15512

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15511
RCEP D	2023	2023	0	D!E15511
RCEP D	2024	2024	0	D!F15511
RCEP D	2025	2025	0	D!G15511
RCEP D	2026	2026	0	D!H15511
RCEP D	2027	2027	0	D!I15511
RCEP E	2022	2022	0	E!D15515
RCEP E	2023	2023	0	E!E15515
RCEP E	2024	2024	0	E!F15515
RCEP E	2025	2025	0	E!G15515
RCEP E	2026	2026	0	E!H15515
RCEP E	2027	2027	0	E!I15515
RCEP F	2022	2022	0	F!D15512
RCEP F	2023	2023	0	F!E15512
RCEP F	2024	2024	0	F!F15512
RCEP F	2025	2025	0	F!G15512
RCEP F	2026	2026	0	F!H15512
RCEP F	2027	2027	0	F!I15512
VIFTA	2024	2024	17.1	VI!F14471
VIFTA	2025	2025	14.3	VI!G14471
VIFTA	2026	2026	11.4	VI!H14471
VIFTA	2027	2027	8.6	VI!I14471

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 8549.12 has 3 lines; 8549.12.90 is distinguished from its siblings by: Other.	8549.12.10 Of primary cells and primary batteries; 8549.12.20 Of electric accumulators of a kind used in aircraft	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8549.12.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8549.12.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8549.12.90. 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 20% for 8549.12.90 was checked against BT2026 (cell BT2026!N16150), 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.