

## HS 8549.19.20 detail

|                     |                                                                                                                                                                                                                                                                                     |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8549.19.20                                                                                                                                                                                                                                                                          |
| 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: / - - - Of electric accumulators of a kind used in aircraft |
| Unit                | kg                                                                                                                                                                                                                                                                                  |
| Generated           | 30/10/2026 14:51:15                                                                                                                                                                                                                                                                 |
| 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                | <a href="https://vietnamtariff.com/hs-code/85491920/">https://vietnamtariff.com/hs-code/85491920/</a>                                                                                                                                                                               |

### 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!K16161 |
| Preferential (MFN)   | 20           | 20%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N16161 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q16161 |
| 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<br>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!E15513 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E15442 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F15442 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G15442 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H15442 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I15442 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J15442 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 1            | AJ!E15498 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F15498 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G15498 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H15498   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I15498   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J15498   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E15499   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F15499   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G15499   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H15499   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I15499   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J15499   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F15500   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H15448 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F15456   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G15456   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H15456   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I15456   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J15456   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K15456   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E15496   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F15496   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G15496   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H15496   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I15496   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J15496   |
| VCFTA   | 2022                                   | 2022 | 4            | VC!D15558   |
| VCFTA   | 2023                                   | 2023 | 2            | VC!E15558   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F15558   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G15558    |
| VCFTA   | 2026   | 2026 | 0            | VC!H15558    |
| VCFTA   | 2027   | 2027 | 0            | VC!I15558    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D15532   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E15532   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F15532   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G15532   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H15532   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I15532   |
| AHKFTA  | 2022   | 2022 | 12           | AKH!D15535   |
| AHKFTA  | 2023   | 2023 | 8            | AKH!E15535   |
| AHKFTA  | 2024   | 2024 | 8            | AKH!F15535   |
| AHKFTA  | 2025   | 2025 | 4            | AKH!G15535   |
| AHKFTA  | 2026   | 2026 | 4            | AKH!H15535   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I15535   |
| EVFTA   | 2022   | 2022 | 10           | EV-NK!D15541 |
| EVFTA   | 2023   | 2023 | 6,6          | EV-NK!E15541 |
| EVFTA   | 2024   | 2024 | 3,3          | EV-NK!F15541 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G15541 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H15541 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I15541 |
| UKVFTA  | 2022   | 2022 | 10           | UKV!D15540   |
| UKVFTA  | 2023   | 2023 | 6,6          | UKV!E15540   |
| UKVFTA  | 2024   | 2024 | 3,3          | UKV!F15540   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G15540   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H15540   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I15540     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D15529   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E15529   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F15529   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G15529   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H15529   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I15529   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J15529   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D15523 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E15523 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F15523 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G15523 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H15523 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I15523 |
| RCEP B | 2022   | 2022           | 0            | B!D15523       |
| RCEP B | 2023   | 2023           | 0            | B!E15523       |
| RCEP B | 2024   | 2024           | 0            | B!F15523       |
| RCEP B | 2025   | 2025           | 0            | B!G15523       |
| RCEP B | 2026   | 2026           | 0            | B!H15523       |
| RCEP B | 2027   | 2027           | 0            | B!I15523       |
| RCEP C | 2022   | 2022           | 0            | C!D15523       |
| RCEP C | 2023   | 2023           | 0            | C!E15523       |
| RCEP C | 2024   | 2024           | 0            | C!F15523       |
| RCEP C | 2025   | 2025           | 0            | C!G15523       |
| RCEP C | 2026   | 2026           | 0            | C!H15523       |
| RCEP C | 2027   | 2027           | 0            | C!I15523       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2022   | 2022 | 0            | D!D15522  |
| RCEP D | 2023   | 2023 | 0            | D!E15522  |
| RCEP D | 2024   | 2024 | 0            | D!F15522  |
| RCEP D | 2025   | 2025 | 0            | D!G15522  |
| RCEP D | 2026   | 2026 | 0            | D!H15522  |
| RCEP D | 2027   | 2027 | 0            | D!I15522  |
| RCEP E | 2022   | 2022 | 0            | E!D15526  |
| RCEP E | 2023   | 2023 | 0            | E!E15526  |
| RCEP E | 2024   | 2024 | 0            | E!F15526  |
| RCEP E | 2025   | 2025 | 0            | E!G15526  |
| RCEP E | 2026   | 2026 | 0            | E!H15526  |
| RCEP E | 2027   | 2027 | 0            | E!I15526  |
| RCEP F | 2022   | 2022 | 0            | F!D15523  |
| RCEP F | 2023   | 2023 | 0            | F!E15523  |
| RCEP F | 2024   | 2024 | 0            | F!F15523  |
| RCEP F | 2025   | 2025 | 0            | F!G15523  |
| RCEP F | 2026   | 2026 | 0            | F!H15523  |
| RCEP F | 2027   | 2027 | 0            | F!I15523  |
| VIFTA  | 2024   | 2024 | 17.1         | VI!F14482 |
| VIFTA  | 2025   | 2025 | 14.3         | VI!G14482 |
| VIFTA  | 2026   | 2026 | 11.4         | VI!H14482 |
| VIFTA  | 2027   | 2027 | 8.6          | VI!I14482 |

**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 8549.19 has 3 lines; 8549.19.20 is distinguished from its siblings by: Of electric accumulators of a kind used in aircraft.  | 8549.19.10 Of primary cells and primary batteries; 8549.19.90 Other | 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                | 8549.19.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8549.19.20                                                     | 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 8549.19.20. 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 8549.19.20 was checked against BT2026 (cell BT2026!N16161), 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.