Vietnam Tariff Intelligence

HS 8549.21.00 detail

HS code	8549.21.00
Description	Electrical and electronic waste and scrap / - Of a kind used principally for the recovery of precious metal: / - - Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)
Unit	kg
Generated	05/11/2026 22:10:30
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/85492100/

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!K16164
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N16164
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16164
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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!E15516

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E15445
ATIGA	2023	2023	0	AT!F15445
ATIGA	2024	2024	0	AT!G15445
ATIGA	2025	2025	0	AT!H15445
ATIGA	2026	2026	0	AT!I15445
ATIGA	2027	2027	0	AT!J15445
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15501
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15501
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15501
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15501
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15501
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15501
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15502
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15502
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15502
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15502
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15502
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15502
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15503
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15451
AIFTA	30/12/2022	2022	0	AI!F15459
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15459
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15459
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15459
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15459
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15459

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E15499
VKFTA	2023	2023	0	VK!F15499
VKFTA	2024	2024	0	VK!G15499
VKFTA	2025	2025	0	VK!H15499
VKFTA	2026	2026	0	VK!I15499
VKFTA	2027	2027	0	VK!J15499
VCFTA	2022	2022	0	VC!D15561
VCFTA	2023	2023	0	VC!E15561
VCFTA	2024	2024	0	VC!F15561
VCFTA	2025	2025	0	VC!G15561
VCFTA	2026	2026	0	VC!H15561
VCFTA	2027	2027	0	VC!I15561
VN-EAEU	2022	2022	0	EAV!D15535
VN-EAEU	2023	2023	0	EAV!E15535
VN-EAEU	2024	2024	0	EAV!F15535
VN-EAEU	2025	2025	0	EAV!G15535
VN-EAEU	2026	2026	0	EAV!H15535
VN-EAEU	2027	2027	0	EAV!I15535
AHKFTA	2022	2022	0	AKH!D15538
AHKFTA	2023	2023	0	AKH!E15538
AHKFTA	2024	2024	0	AKH!F15538
AHKFTA	2025	2025	0	AKH!G15538
AHKFTA	2026	2026	0	AKH!H15538
AHKFTA	2027	2027	0	AKH!I15538
EVFTA	2022	2022	0	EV-NK!D15544
EVFTA	2023	2023	0	EV-NK!E15544

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F15544
EVFTA	2025	2025	0	EV-NK!G15544
EVFTA	2026	2026	0	EV-NK!H15544
EVFTA	2027	2027	0	EV-NK!I15544
UKVFTA	2022	2022	0	UKV!D15543
UKVFTA	2023	2023	0	UKV!E15543
UKVFTA	2024	2024	0	UKV!F15543
UKVFTA	2025	2025	0	UKV!G15543
UKVFTA	2026	2026	0	UKV!H15543
UKVFTA	2027	2027	0	UKV!I15543
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15532
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15532
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15532
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15532
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15532
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15532
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15532
RCEP A	2022	2022	0	RCEPT-A!D15526
RCEP A	2023	2023	0	RCEPT-A!E15526
RCEP A	2024	2024	0	RCEPT-A!F15526
RCEP A	2025	2025	0	RCEPT-A!G15526
RCEP A	2026	2026	0	RCEPT-A!H15526
RCEP A	2027	2027	0	RCEPT-A!I15526
RCEP B	2022	2022	0	B!D15526
RCEP B	2023	2023	0	B!E15526
RCEP B	2024	2024	0	B!F15526

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G15526
RCEP B	2026	2026	0	B!H15526
RCEP B	2027	2027	0	B!I15526
RCEP C	2022	2022	0	C!D15526
RCEP C	2023	2023	0	C!E15526
RCEP C	2024	2024	0	C!F15526
RCEP C	2025	2025	0	C!G15526
RCEP C	2026	2026	0	C!H15526
RCEP C	2027	2027	0	C!I15526
RCEP D	2022	2022	0	D!D15525
RCEP D	2023	2023	0	D!E15525
RCEP D	2024	2024	0	D!F15525
RCEP D	2025	2025	0	D!G15525
RCEP D	2026	2026	0	D!H15525
RCEP D	2027	2027	0	D!I15525
RCEP E	2022	2022	0	E!D15529
RCEP E	2023	2023	0	E!E15529
RCEP E	2024	2024	0	E!F15529
RCEP E	2025	2025	0	E!G15529
RCEP E	2026	2026	0	E!H15529
RCEP E	2027	2027	0	E!I15529
RCEP F	2022	2022	0	F!D15526
RCEP F	2023	2023	0	F!E15526
RCEP F	2024	2024	0	F!F15526
RCEP F	2025	2025	0	F!G15526
RCEP F	2026	2026	0	F!H15526

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I15526
VIFTA	2024	2024	0	VI!F14485
VIFTA	2025	2025	0	VI!G14485
VIFTA	2026	2026	0	VI!H14485
VIFTA	2027	2027	0	VI!I14485

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8549.21.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8549.21.00	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 8549.21.00. 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 8549.21.00 was checked against BT2026 (cell BT2026!N16164), 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.