Vietnam Tariff Intelligence

HS 8503.00.90 detail

HS code	8503.00.90
Description	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02 / - Other
Unit	kg/chiếc
Generated	02/11/2026 17:38:51
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/85030090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14951
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N14951
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14951
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	3.5	3.5%	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!E14246
ATIGA	2022	2022	0	AT!E14187

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F14187
ATIGA	2024	2024	0	AT!G14187
ATIGA	2025	2025	0	AT!H14187
ATIGA	2026	2026	0	AT!I14187
ATIGA	2027	2027	0	AT!J14187
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14241
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14241
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14241
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14241
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14241
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14241
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14242
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14242
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14242
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14242
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14242
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14242
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14245
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14193
AIFTA	30/12/2022	2022	0	AI!F14201
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14201
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14201
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14201
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14201
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14201
VKFTA	2022	2022	0	VK!E14232

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F14232
VKFTA	2024	2024	0	VK!G14232
VKFTA	2025	2025	0	VK!H14232
VKFTA	2026	2026	0	VK!I14232
VKFTA	2027	2027	0	VK!J14232
VCFTA	2022	2022	5	VC!D14287
VCFTA	2023	2023	5	VC!E14287
VCFTA	2024	2024	0	VC!F14287
VCFTA	2025	2025	0	VC!G14287
VCFTA	2026	2026	0	VC!H14287
VCFTA	2027	2027	0	VC!I14287
VN-EAEU	2022	2022	1,4	EAV!D14264
VN-EAEU	2023	2023	0,9	EAV!E14264
VN-EAEU	2024	2024	0,5	EAV!F14264
VN-EAEU	2025	2025	0	EAV!G14264
VN-EAEU	2026	2026	0	EAV!H14264
VN-EAEU	2027	2027	0	EAV!I14264
AHKFTA	2022	2022	0	AKH!D14264
AHKFTA	2023	2023	0	AKH!E14264
AHKFTA	2024	2024	0	AKH!F14264
AHKFTA	2025	2025	0	AKH!G14264
AHKFTA	2026	2026	0	AKH!H14264
AHKFTA	2027	2027	0	AKH!I14264
EVFTA	2022	2022	2,5	EV-NK!D14279
EVFTA	2023	2023	1,6	EV-NK!E14279
EVFTA	2024	2024	0,8	EV-NK!F14279

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G14279
EVFTA	2026	2026	0	EV-NK!H14279
EVFTA	2027	2027	0	EV-NK!I14279
UKVFTA	2022	2022	2,5	UKV!D14278
UKVFTA	2023	2023	1,6	UKV!E14278
UKVFTA	2024	2024	0,8	UKV!F14278
UKVFTA	2025	2025	0	UKV!G14278
UKVFTA	2026	2026	0	UKV!H14278
UKVFTA	2027	2027	0	UKV!I14278
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14271
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14271
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14271
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14271
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14271
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14271
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14271
RCEP A	2022	2022	0	RCEPT-A!D14266
RCEP A	2023	2023	0	RCEPT-A!E14266
RCEP A	2024	2024	0	RCEPT-A!F14266
RCEP A	2025	2025	0	RCEPT-A!G14266
RCEP A	2026	2026	0	RCEPT-A!H14266
RCEP A	2027	2027	0	RCEPT-A!I14266
RCEP B	2022	2022	0	B!D14266
RCEP B	2023	2023	0	B!E14266
RCEP B	2024	2024	0	B!F14266
RCEP B	2025	2025	0	B!G14266

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H14266
RCEP B	2027	2027	0	B!I14266
RCEP C	2022	2022	0	C!D14266
RCEP C	2023	2023	0	C!E14266
RCEP C	2024	2024	0	C!F14266
RCEP C	2025	2025	0	C!G14266
RCEP C	2026	2026	0	C!H14266
RCEP C	2027	2027	0	C!I14266
RCEP D	2022	2022	0	D!D14265
RCEP D	2023	2023	0	D!E14265
RCEP D	2024	2024	0	D!F14265
RCEP D	2025	2025	0	D!G14265
RCEP D	2026	2026	0	D!H14265
RCEP D	2027	2027	0	D!I14265
RCEP E	2022	2022	0	E!D14269
RCEP E	2023	2023	0	E!E14269
RCEP E	2024	2024	0	E!F14269
RCEP E	2025	2025	0	E!G14269
RCEP E	2026	2026	0	E!H14269
RCEP E	2027	2027	0	E!I14269
RCEP F	2022	2022	0	F!D14266
RCEP F	2023	2023	0	F!E14266
RCEP F	2024	2024	0	F!F14266
RCEP F	2025	2025	0	F!G14266
RCEP F	2026	2026	0	F!H14266
RCEP F	2027	2027	0	F!I14266

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.5	VI!F13265
VIFTA	2025	2025	4	VI!G13265
VIFTA	2026	2026	3.5	VI!H13265
VIFTA	2027	2027	3	VI!I13265

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 8503.00 has 2 lines; 8503.00.90 is distinguished from its siblings by: Other.	8503.00.20 Parts of generators (including generating sets) of heading 85.01 or 85.02, of an output of 12,500 kVA or more	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 8503.00.90. 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 5% for 8503.00.90 was checked against BT2026 (cell BT2026!N14951), 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.