Vietnam Tariff Intelligence

HS 8506.50.00 detail

HS code	8506.50.00
Description	Primary cells and primary batteries / - Lithium
Unit	chiếc
Generated	05/11/2026 19:00:41
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Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/85065000/

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!K15081
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N15081
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15081
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14379
ATIGA	2022	2022	0	AT!E14320
ATIGA	2023	2023	0	AT!F14320
ATIGA	2024	2024	0	AT!G14320
ATIGA	2025	2025	0	AT!H14320
ATIGA	2026	2026	0	AT!I14320
ATIGA	2027	2027	0	AT!J14320
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14374
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14374
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14374

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14374
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14374
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14374
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E14375
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F14375
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14375
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14375
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14375
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14375
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14378
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14326
AIFTA	30/12/2022	2022	*	AI!F14334
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14334
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14334
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14334
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14334
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14334
VKFTA	2022	2022	5	VK!E14365
VKFTA	2023	2023	5	VK!F14365
VKFTA	2024	2024	5	VK!G14365
VKFTA	2025	2025	5	VK!H14365
VKFTA	2026	2026	5	VK!I14365
VKFTA	2027	2027	5	VK!J14365
VCFTA	2022	2022	5	VC!D14420
VCFTA	2023	2023	2	VC!E14420
VCFTA	2024	2024	0	VC!F14420

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14420
VCFTA	2026	2026	0	VC!H14420
VCFTA	2027	2027	0	VC!I14420
VN-EAEU	2022	2022	5,5	EAV!D14397
VN-EAEU	2023	2023	3,6	EAV!E14397
VN-EAEU	2024	2024	1,8	EAV!F14397
VN-EAEU	2025	2025	0	EAV!G14397
VN-EAEU	2026	2026	0	EAV!H14397
VN-EAEU	2027	2027	0	EAV!I14397
AHKFTA	2022	2022	20	AKH!D14397
AHKFTA	2023	2023	20	AKH!E14397
AHKFTA	2024	2024	20	AKH!F14397
AHKFTA	2025	2025	20	AKH!G14397
AHKFTA	2026	2026	20	AKH!H14397
AHKFTA	2027	2027	20	AKH!I14397
EVFTA	2022	2022	10	EV-NK!D14412
EVFTA	2023	2023	6,6	EV-NK!E14412
EVFTA	2024	2024	3,3	EV-NK!F14412
EVFTA	2025	2025	0	EV-NK!G14412
EVFTA	2026	2026	0	EV-NK!H14412
EVFTA	2027	2027	0	EV-NK!I14412
UKVFTA	2022	2022	10	UKV!D14411
UKVFTA	2023	2023	6,6	UKV!E14411
UKVFTA	2024	2024	3,3	UKV!F14411
UKVFTA	2025	2025	0	UKV!G14411
UKVFTA	2026	2026	0	UKV!H14411

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14411
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14404
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14404
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14404
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14404
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14404
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14404
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14404
RCEP A	2022	2022	18,7	RCEPT-A!D14399
RCEP A	2023	2023	17,3	RCEPT-A!E14399
RCEP A	2024	2024	16	RCEPT-A!F14399
RCEP A	2025	2025	14,7	RCEPT-A!G14399
RCEP A	2026	2026	13,3	RCEPT-A!H14399
RCEP A	2027	2027	12	RCEPT-A!I14399
RCEP B	2022	2022	18,7	B!D14399
RCEP B	2023	2023	17,3	B!E14399
RCEP B	2024	2024	16	B!F14399
RCEP B	2025	2025	14,7	B!G14399
RCEP B	2026	2026	13,3	B!H14399
RCEP B	2027	2027	12	B!I14399
RCEP C	2022	2022	20	C!D14399
RCEP C	2023	2023	20	C!E14399
RCEP C	2024	2024	20	C!F14399
RCEP C	2025	2025	20	C!G14399
RCEP C	2026	2026	20	C!H14399
RCEP C	2027	2027	20	C!I14399

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D14398
RCEP D	2023	2023	20	D!E14398
RCEP D	2024	2024	20	D!F14398
RCEP D	2025	2025	20	D!G14398
RCEP D	2026	2026	20	D!H14398
RCEP D	2027	2027	20	D!I14398
RCEP E	2022	2022	20	E!D14402
RCEP E	2023	2023	20	E!E14402
RCEP E	2024	2024	20	E!F14402
RCEP E	2025	2025	20	E!G14402
RCEP E	2026	2026	20	E!H14402
RCEP E	2027	2027	20	E!I14402
RCEP F	2022	2022	18,7	F!D14399
RCEP F	2023	2023	17,3	F!E14399
RCEP F	2024	2024	16	F!F14399
RCEP F	2025	2025	14,7	F!G14399
RCEP F	2026	2026	13,3	F!H14399
RCEP F	2027	2027	12	F!I14399
VIFTA	2024	2024	16	VI!F13395
VIFTA	2025	2025	12	VI!G13395
VIFTA	2026	2026	8	VI!H13395
VIFTA	2027	2027	4	VI!I13395

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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
HS-005	BLUE	Chapter 98 equivalent exists	8506.50.00 corresponds to Chapter 98 code 9834.18.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Pin lithium dày ≤ 7 mm, dài ≤ 100 mm, rộng ≤ 100 mm	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
HS-005	BLUE	Chapter 98 equivalent exists	8506.50.00 corresponds to Chapter 98 code 9834.29.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Pin và bộ pin bằng liti để sản xuất các sản phẩm CNTT trọng điểm	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
HS-005	BLUE	Chapter 98 equivalent exists	8506.50.00 corresponds to Chapter 98 code 9849.43.10 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - Bằng liti	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8506.50.00. 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 20% for 8506.50.00 was checked against BT2026 (cell BT2026!N15081), 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.