Vietnam Tariff Intelligence

HS 8507.90.92 detail

HS code	8507.90.92
Description	Electric accumulators, including separators therefor, whether or not rectangular (including square) / - Parts: / - - Other: / - - - Battery separators, ready for use, of materials other than poly (vinyl chloride)
Unit	kg/chiếc
Generated	31/10/2026 08:03:58
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/85079092/

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!K15141
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N15141
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15141
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	2.9	2.9%	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!E14440

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E14381
ATIGA	2023	2023	0	AT!F14381
ATIGA	2024	2024	0	AT!G14381
ATIGA	2025	2025	0	AT!H14381
ATIGA	2026	2026	0	AT!I14381
ATIGA	2027	2027	0	AT!J14381
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14435
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14435
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14435
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14435
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14435
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14435
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14436
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14436
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14436
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14436
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14436
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14436
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14439
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14387
AIFTA	30/12/2022	2022	0	AI!F14395
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14395
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14395
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14395
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14395
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14395

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E14426
VKFTA	2023	2023	0	VK!F14426
VKFTA	2024	2024	0	VK!G14426
VKFTA	2025	2025	0	VK!H14426
VKFTA	2026	2026	0	VK!I14426
VKFTA	2027	2027	0	VK!J14426
VCFTA	2022	2022	5	VC!D14481
VCFTA	2023	2023	5	VC!E14481
VCFTA	2024	2024	0	VC!F14481
VCFTA	2025	2025	0	VC!G14481
VCFTA	2026	2026	0	VC!H14481
VCFTA	2027	2027	0	VC!I14481
VN-EAEU	2022	2022	0	EAV!D14458
VN-EAEU	2023	2023	0	EAV!E14458
VN-EAEU	2024	2024	0	EAV!F14458
VN-EAEU	2025	2025	0	EAV!G14458
VN-EAEU	2026	2026	0	EAV!H14458
VN-EAEU	2027	2027	0	EAV!I14458
AHKFTA	2022	2022	0	AKH!D14458
AHKFTA	2023	2023	0	AKH!E14458
AHKFTA	2024	2024	0	AKH!F14458
AHKFTA	2025	2025	0	AKH!G14458
AHKFTA	2026	2026	0	AKH!H14458
AHKFTA	2027	2027	0	AKH!I14458
EVFTA	2022	2022	2,5	EV-NK!D14473
EVFTA	2023	2023	1,6	EV-NK!E14473

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F14473
EVFTA	2025	2025	0	EV-NK!G14473
EVFTA	2026	2026	0	EV-NK!H14473
EVFTA	2027	2027	0	EV-NK!I14473
UKVFTA	2022	2022	2,5	UKV!D14472
UKVFTA	2023	2023	1,6	UKV!E14472
UKVFTA	2024	2024	0,8	UKV!F14472
UKVFTA	2025	2025	0	UKV!G14472
UKVFTA	2026	2026	0	UKV!H14472
UKVFTA	2027	2027	0	UKV!I14472
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14465
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14465
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14465
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14465
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14465
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14465
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14465
RCEP A	2022	2022	0	RCEPT-A!D14460
RCEP A	2023	2023	0	RCEPT-A!E14460
RCEP A	2024	2024	0	RCEPT-A!F14460
RCEP A	2025	2025	0	RCEPT-A!G14460
RCEP A	2026	2026	0	RCEPT-A!H14460
RCEP A	2027	2027	0	RCEPT-A!I14460
RCEP B	2022	2022	0	B!D14460
RCEP B	2023	2023	0	B!E14460
RCEP B	2024	2024	0	B!F14460

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G14460
RCEP B	2026	2026	0	B!H14460
RCEP B	2027	2027	0	B!I14460
RCEP C	2022	2022	0	C!D14460
RCEP C	2023	2023	0	C!E14460
RCEP C	2024	2024	0	C!F14460
RCEP C	2025	2025	0	C!G14460
RCEP C	2026	2026	0	C!H14460
RCEP C	2027	2027	0	C!I14460
RCEP D	2022	2022	0	D!D14459
RCEP D	2023	2023	0	D!E14459
RCEP D	2024	2024	0	D!F14459
RCEP D	2025	2025	0	D!G14459
RCEP D	2026	2026	0	D!H14459
RCEP D	2027	2027	0	D!I14459
RCEP E	2022	2022	0	E!D14463
RCEP E	2023	2023	0	E!E14463
RCEP E	2024	2024	0	E!F14463
RCEP E	2025	2025	0	E!G14463
RCEP E	2026	2026	0	E!H14463
RCEP E	2027	2027	0	E!I14463
RCEP F	2022	2022	0	F!D14460
RCEP F	2023	2023	0	F!E14460
RCEP F	2024	2024	0	F!F14460
RCEP F	2025	2025	0	F!G14460
RCEP F	2026	2026	0	F!H14460

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I14460
VIFTA	2024	2024	4,3	VI!F13455
VIFTA	2025	2025	3.6	VI!G13455
VIFTA	2026	2026	2.9	VI!H13455
VIFTA	2027	2027	2.1	VI!I13455

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8507.90 has 7 lines; 8507.90.92 is distinguished from its siblings by: Battery separators, ready for use, of materials other than poly (vinyl chloride).	8507.90.11 Of goods of subheading 8507.10.92, 8507.10.95, 8507.10.96, 8507.10.97, 8507.10.98 or 8507.10.99; 8507.90.12 Of a kind used for aircraft; 8507.90.19 Other; 8507.90.91 Of a kind used for aircraft; 8507.90.93 Other, of goods of subheading 8507.10.92, 8507.10.95, 8507.10.96, 8507.10.97, 8507.10.98 or 8507.10.99; 8507.90.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8507.90.92. 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 8507.90.92 was checked against BT2026 (cell BT2026!N15141), 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

Item policy

Item policy
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.