Vietnam Tariff Intelligence

HS 8508.60.00 detail

HS code	8508.60.00
Description	Vacuum cleaners / - Other vacuum cleaners
Unit	chiếc
Generated	02/11/2026 03:20:01
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/85086000/

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!K15150
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15150
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15150
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	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!E14450
ATIGA	2022	2022	0	AT!E14391

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F14391
ATIGA	2024	2024	0	AT!G14391
ATIGA	2025	2025	0	AT!H14391
ATIGA	2026	2026	0	AT!I14391
ATIGA	2027	2027	0	AT!J14391
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14445
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14445
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14445
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14445
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14445
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14445
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14446
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14446
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14446
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14446
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14446
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14446
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14449
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14397
AIFTA	30/12/2022	2022	0	AI!F14405
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14405
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14405
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14405
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14405
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14405
VKFTA	2022	2022	0	VK!E14436

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F14436
VKFTA	2024	2024	0	VK!G14436
VKFTA	2025	2025	0	VK!H14436
VKFTA	2026	2026	0	VK!I14436
VKFTA	2027	2027	0	VK!J14436
VCFTA	2022	2022	0	VC!D14491
VCFTA	2023	2023	0	VC!E14491
VCFTA	2024	2024	0	VC!F14491
VCFTA	2025	2025	0	VC!G14491
VCFTA	2026	2026	0	VC!H14491
VCFTA	2027	2027	0	VC!I14491
VN-EAEU	2022	2022	0	EAV!D14468
VN-EAEU	2023	2023	0	EAV!E14468
VN-EAEU	2024	2024	0	EAV!F14468
VN-EAEU	2025	2025	0	EAV!G14468
VN-EAEU	2026	2026	0	EAV!H14468
VN-EAEU	2027	2027	0	EAV!I14468
AHKFTA	2022	2022	0	AKH!D14468
AHKFTA	2023	2023	0	AKH!E14468
AHKFTA	2024	2024	0	AKH!F14468
AHKFTA	2025	2025	0	AKH!G14468
AHKFTA	2026	2026	0	AKH!H14468
AHKFTA	2027	2027	0	AKH!I14468
EVFTA	2022	2022	0	EV-NK!D14483
EVFTA	2023	2023	0	EV-NK!E14483
EVFTA	2024	2024	0	EV-NK!F14483

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G14483
EVFTA	2026	2026	0	EV-NK!H14483
EVFTA	2027	2027	0	EV-NK!I14483
UKVFTA	2022	2022	0	UKV!D14482
UKVFTA	2023	2023	0	UKV!E14482
UKVFTA	2024	2024	0	UKV!F14482
UKVFTA	2025	2025	0	UKV!G14482
UKVFTA	2026	2026	0	UKV!H14482
UKVFTA	2027	2027	0	UKV!I14482
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14475
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14475
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14475
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14475
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14475
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14475
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14475
RCEP A	2022	2022	0	RCEPT-A!D14470
RCEP A	2023	2023	0	RCEPT-A!E14470
RCEP A	2024	2024	0	RCEPT-A!F14470
RCEP A	2025	2025	0	RCEPT-A!G14470
RCEP A	2026	2026	0	RCEPT-A!H14470
RCEP A	2027	2027	0	RCEPT-A!I14470
RCEP B	2022	2022	0	B!D14470
RCEP B	2023	2023	0	B!E14470
RCEP B	2024	2024	0	B!F14470
RCEP B	2025	2025	0	B!G14470

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H14470
RCEP B	2027	2027	0	B!I14470
RCEP C	2022	2022	0	C!D14470
RCEP C	2023	2023	0	C!E14470
RCEP C	2024	2024	0	C!F14470
RCEP C	2025	2025	0	C!G14470
RCEP C	2026	2026	0	C!H14470
RCEP C	2027	2027	0	C!I14470
RCEP D	2022	2022	0	D!D14469
RCEP D	2023	2023	0	D!E14469
RCEP D	2024	2024	0	D!F14469
RCEP D	2025	2025	0	D!G14469
RCEP D	2026	2026	0	D!H14469
RCEP D	2027	2027	0	D!I14469
RCEP E	2022	2022	0	E!D14473
RCEP E	2023	2023	0	E!E14473
RCEP E	2024	2024	0	E!F14473
RCEP E	2025	2025	0	E!G14473
RCEP E	2026	2026	0	E!H14473
RCEP E	2027	2027	0	E!I14473
RCEP F	2022	2022	0	F!D14470
RCEP F	2023	2023	0	F!E14470
RCEP F	2024	2024	0	F!F14470
RCEP F	2025	2025	0	F!G14470
RCEP F	2026	2026	0	F!H14470
RCEP F	2027	2027	0	F!I14470

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F13464
VIFTA	2025	2025	0	VI!G13464
VIFTA	2026	2026	0	VI!H13464
VIFTA	2027	2027	0	VI!I13464

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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 8508.60.00. 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 8508.60.00 was checked against BT2026 (cell BT2026!N15150), 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
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.