Vietnam Tariff Intelligence

HS 8542.90.00 detail

HS code	8542.90.00
Description	Electronic integrated circuits / - Parts
Unit	kg/chiếc
Generated	02/11/2026 12:18:29
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/85429000/

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!K15996
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15996
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15996
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E15341
ATIGA	2022	2022	0	AT!E15270
ATIGA	2023	2023	0	AT!F15270
ATIGA	2024	2024	0	AT!G15270
ATIGA	2025	2025	0	AT!H15270
ATIGA	2026	2026	0	AT!I15270
ATIGA	2027	2027	0	AT!J15270
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15326
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15326
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15326

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15326
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15326
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15326
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15327
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15327
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15327
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15327
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15327
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15327
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15328
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15276
AIFTA	30/12/2022	2022	0	AI!F15284
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15284
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15284
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15284
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15284
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15284
VKFTA	2022	2022	0	VK!E15324
VKFTA	2023	2023	0	VK!F15324
VKFTA	2024	2024	0	VK!G15324
VKFTA	2025	2025	0	VK!H15324
VKFTA	2026	2026	0	VK!I15324
VKFTA	2027	2027	0	VK!J15324
VCFTA	2022	2022	0	VC!D15386
VCFTA	2023	2023	0	VC!E15386
VCFTA	2024	2024	0	VC!F15386

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15386
VCFTA	2026	2026	0	VC!H15386
VCFTA	2027	2027	0	VC!I15386
VN-EAEU	2022	2022	*	EAV!D15360
VN-EAEU	2023	2023	*	EAV!E15360
VN-EAEU	2024	2024	*	EAV!F15360
VN-EAEU	2025	2025	*	EAV!G15360
VN-EAEU	2026	2026	*	EAV!H15360
VN-EAEU	2027	2027	*	EAV!I15360
AHKFTA	2022	2022	0	AKH!D15363
AHKFTA	2023	2023	0	AKH!E15363
AHKFTA	2024	2024	0	AKH!F15363
AHKFTA	2025	2025	0	AKH!G15363
AHKFTA	2026	2026	0	AKH!H15363
AHKFTA	2027	2027	0	AKH!I15363
EVFTA	2022	2022	0	EV-NK!D15369
EVFTA	2023	2023	0	EV-NK!E15369
EVFTA	2024	2024	0	EV-NK!F15369
EVFTA	2025	2025	0	EV-NK!G15369
EVFTA	2026	2026	0	EV-NK!H15369
EVFTA	2027	2027	0	EV-NK!I15369
UKVFTA	2022	2022	0	UKV!D15368
UKVFTA	2023	2023	0	UKV!E15368
UKVFTA	2024	2024	0	UKV!F15368
UKVFTA	2025	2025	0	UKV!G15368
UKVFTA	2026	2026	0	UKV!H15368

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15368
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15357
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15357
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15357
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15357
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15357
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15357
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15357
RCEP A	2022	2022	0	RCEPT-A!D15351
RCEP A	2023	2023	0	RCEPT-A!E15351
RCEP A	2024	2024	0	RCEPT-A!F15351
RCEP A	2025	2025	0	RCEPT-A!G15351
RCEP A	2026	2026	0	RCEPT-A!H15351
RCEP A	2027	2027	0	RCEPT-A!I15351
RCEP B	2022	2022	0	B!D15351
RCEP B	2023	2023	0	B!E15351
RCEP B	2024	2024	0	B!F15351
RCEP B	2025	2025	0	B!G15351
RCEP B	2026	2026	0	B!H15351
RCEP B	2027	2027	0	B!I15351
RCEP C	2022	2022	0	C!D15351
RCEP C	2023	2023	0	C!E15351
RCEP C	2024	2024	0	C!F15351
RCEP C	2025	2025	0	C!G15351
RCEP C	2026	2026	0	C!H15351
RCEP C	2027	2027	0	C!I15351

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15350
RCEP D	2023	2023	0	D!E15350
RCEP D	2024	2024	0	D!F15350
RCEP D	2025	2025	0	D!G15350
RCEP D	2026	2026	0	D!H15350
RCEP D	2027	2027	0	D!I15350
RCEP E	2022	2022	0	E!D15354
RCEP E	2023	2023	0	E!E15354
RCEP E	2024	2024	0	E!F15354
RCEP E	2025	2025	0	E!G15354
RCEP E	2026	2026	0	E!H15354
RCEP E	2027	2027	0	E!I15354
RCEP F	2022	2022	0	F!D15351
RCEP F	2023	2023	0	F!E15351
RCEP F	2024	2024	0	F!F15351
RCEP F	2025	2025	0	F!G15351
RCEP F	2026	2026	0	F!H15351
RCEP F	2027	2027	0	F!I15351
VIFTA	2024	2024	0	VI!F14317
VIFTA	2025	2025	0	VI!G14317
VIFTA	2026	2026	0	VI!H14317
VIFTA	2027	2027	0	VI!I14317

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): SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)		11/2018/TT-BTTTT	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 8542.90.00. 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 8542.90.00 was checked against BT2026 (cell BT2026!N15996), 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
SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)

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.