Vietnam Tariff Intelligence

# HS 8544.42.97 detail

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|---|---|
| **HS code** | 8544.42.97 |
| **Description** | Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors / - Other electric conductors, for a voltage not exceeding 1,000 V: / - - Fitted with connectors: / - - - Other: / - - - - Electric cables insulated with rubber or paper |
| **Unit** | m/chiếc |
| **Generated** | 02/11/2026 11:39:16 |
| **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/85444297/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K16077 |
| Preferential (MFN) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N16077 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q16077 |
| 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 (-KH, MY, PH, TH) | 0% (except KH, MY, PH, TH) | 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 |
| RCEP (Annex A) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Annex F) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VKFTA | 5 | 5% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VIFTA | 4 | 4% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 5,5 | 5.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AHKFTA | 10 | 10% | Consolidated BT2026 | 2026 | AHK | 123/2022/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!E15424 |
| ATIGA | 2022 | 2022 | 0 | AT!E15353 |
| ATIGA | 2023 | 2023 | 0 | AT!F15353 |
| ATIGA | 2024 | 2024 | 0 | AT!G15353 |
| ATIGA | 2025 | 2025 | 0 | AT!H15353 |
| ATIGA | 2026 | 2026 | 0 | AT!I15353 |
| ATIGA | 2027 | 2027 | 0 | AT!J15353 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E15409 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F15409 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G15409 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H15409 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I15409 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J15409 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E15410 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F15410 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G15410 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H15410 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I15410 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J15410 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F15411 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H15359 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F15367 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G15367 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H15367 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I15367 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J15367 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K15367 |
| VKFTA | 2022 | 2022 | 5 | VK!E15407 |
| VKFTA | 2023 | 2023 | 5 | VK!F15407 |
| VKFTA | 2024 | 2024 | 5 | VK!G15407 |
| VKFTA | 2025 | 2025 | 5 | VK!H15407 |
| VKFTA | 2026 | 2026 | 5 | VK!I15407 |
| VKFTA | 2027 | 2027 | 5 | VK!J15407 |
| VCFTA | 2022 | 2022 | 2 | VC!D15469 |
| VCFTA | 2023 | 2023 | 1 | VC!E15469 |
| VCFTA | 2024 | 2024 | 0 | VC!F15469 |
| VCFTA | 2025 | 2025 | 0 | VC!G15469 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H15469 |
| VCFTA | 2027 | 2027 | 0 | VC!I15469 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D15443 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E15443 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F15443 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G15443 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H15443 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I15443 |
| AHKFTA | 2022 | 2022 | 10 | AKH!D15446 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E15446 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F15446 |
| AHKFTA | 2025 | 2025 | 10 | AKH!G15446 |
| AHKFTA | 2026 | 2026 | 10 | AKH!H15446 |
| AHKFTA | 2027 | 2027 | 10 | AKH!I15446 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D15452 |
| EVFTA | 2023 | 2023 | 3,3 | EV-NK!E15452 |
| EVFTA | 2024 | 2024 | 1,6 | EV-NK!F15452 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G15452 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H15452 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I15452 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D15451 |
| UKVFTA | 2023 | 2023 | 3,3 | UKV!E15451 |
| UKVFTA | 2024 | 2024 | 1,6 | UKV!F15451 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G15451 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H15451 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I15451 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D15440 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E15440 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F15440 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G15440 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H15440 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I15440 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J15440 |
| RCEP A | 2022 | 2022 | 9 | RCEPT-A!D15434 |
| RCEP A | 2023 | 2023 | 8 | RCEPT-A!E15434 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F15434 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G15434 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H15434 |
| RCEP A | 2027 | 2027 | 4 | RCEPT-A!I15434 |
| RCEP B | 2022 | 2022 | 9 | B!D15434 |
| RCEP B | 2023 | 2023 | 8 | B!E15434 |
| RCEP B | 2024 | 2024 | 7 | B!F15434 |
| RCEP B | 2025 | 2025 | 6 | B!G15434 |
| RCEP B | 2026 | 2026 | 5 | B!H15434 |
| RCEP B | 2027 | 2027 | 4 | B!I15434 |
| RCEP C | 2022 | 2022 | 9 | C!D15434 |
| RCEP C | 2023 | 2023 | 8 | C!E15434 |
| RCEP C | 2024 | 2024 | 7 | C!F15434 |
| RCEP C | 2025 | 2025 | 6 | C!G15434 |
| RCEP C | 2026 | 2026 | 5 | C!H15434 |
| RCEP C | 2027 | 2027 | 4 | C!I15434 |
| RCEP D | 2022 | 2022 | 9,1 | D!D15433 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 8,2 | D!E15433 |
| RCEP D | 2024 | 2024 | 7,3 | D!F15433 |
| RCEP D | 2025 | 2025 | 6,4 | D!G15433 |
| RCEP D | 2026 | 2026 | 5,5 | D!H15433 |
| RCEP D | 2027 | 2027 | 4,5 | D!I15433 |
| RCEP E | 2022 | 2022 | 9 | E!D15437 |
| RCEP E | 2023 | 2023 | 8 | E!E15437 |
| RCEP E | 2024 | 2024 | 7 | E!F15437 |
| RCEP E | 2025 | 2025 | 6 | E!G15437 |
| RCEP E | 2026 | 2026 | 5 | E!H15437 |
| RCEP E | 2027 | 2027 | 4 | E!I15437 |
| RCEP F | 2022 | 2022 | 9 | F!D15434 |
| RCEP F | 2023 | 2023 | 8 | F!E15434 |
| RCEP F | 2024 | 2024 | 7 | F!F15434 |
| RCEP F | 2025 | 2025 | 6 | F!G15434 |
| RCEP F | 2026 | 2026 | 5 | F!H15434 |
| RCEP F | 2027 | 2027 | 4 | F!I15434 |
| VIFTA | 2024 | 2024 | 8 | VI!F14398 |
| VIFTA | 2025 | 2025 | 6 | VI!G14398 |
| VIFTA | 2026 | 2026 | 4 | VI!H14398 |
| VIFTA | 2027 | 2027 | 2 | VI!I14398 |

## Advisory & warnings

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

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|---|---|---|---|---|---|---|---|
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021) | | 1182/QĐ-BCT-PL | 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 |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving. | MFN 10% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Not verified – check required |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8544.42 has 17 lines; 8544.42.97 is distinguished from its siblings by: Electric cables insulated with rubber or paper. | 8544.42.11 Submarine telephone cables; submarine telegraph cables; submarine radio relay cables; 8544.42.13 Other, insulated with rubber, plastics or paper; 8544.42.19 Other; 8544.42.21 Submarine telephone cables; submarine telegraph cables; submarine radio relay cables; 8544.42.23 Other, insulated with rubber, plastics or paper; 8544.42.29 Other | 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 8544.42.97. 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 10% for 8544.42.97 was checked against BT2026 (cell BT2026!N16077), 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 ) |
| Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021) |

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.