Vietnam Tariff Intelligence

HS 8544.60.21 detail

HS code	8544.60.21
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 exceeding 1,000 V: / - - For a voltage exceeding 36 kV but not exceeding 66 kV: / - - - Cables insulated with plastics, of which each core having diameter of less than 22.7 mm
Unit	m/chiếc
Generated	08/11/2026 16:25:20
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/85446021/

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!K16106
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N16106
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16106
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
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	3.5	3.5%	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
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!E15453
ATIGA	2022	2022	0	AT!E15382
ATIGA	2023	2023	0	AT!F15382
ATIGA	2024	2024	0	AT!G15382
ATIGA	2025	2025	0	AT!H15382
ATIGA	2026	2026	0	AT!I15382
ATIGA	2027	2027	0	AT!J15382
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15438
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15438
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15438
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15438

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15438
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15438
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15439
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15439
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15439
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15439
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15439
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15439
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15440
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15388
AIFTA	30/12/2022	2022	*	AI!F15396
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15396
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15396
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15396
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15396
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15396
VKFTA	2022	2022	0	VK!E15436
VKFTA	2023	2023	0	VK!F15436
VKFTA	2024	2024	0	VK!G15436
VKFTA	2025	2025	0	VK!H15436
VKFTA	2026	2026	0	VK!I15436
VKFTA	2027	2027	0	VK!J15436
VCFTA	2022	2022	5	VC!D15498
VCFTA	2023	2023	5	VC!E15498
VCFTA	2024	2024	0	VC!F15498
VCFTA	2025	2025	0	VC!G15498

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15498
VCFTA	2027	2027	0	VC!I15498
VN-EAEU	2022	2022	0	EAV!D15472
VN-EAEU	2023	2023	0	EAV!E15472
VN-EAEU	2024	2024	0	EAV!F15472
VN-EAEU	2025	2025	0	EAV!G15472
VN-EAEU	2026	2026	0	EAV!H15472
VN-EAEU	2027	2027	0	EAV!I15472
AHKFTA	2022	2022	3	AKH!D15475
AHKFTA	2023	2023	2	AKH!E15475
AHKFTA	2024	2024	2	AKH!F15475
AHKFTA	2025	2025	1	AKH!G15475
AHKFTA	2026	2026	1	AKH!H15475
AHKFTA	2027	2027	0	AKH!I15475
EVFTA	2022	2022	2,5	EV-NK!D15481
EVFTA	2023	2023	1,6	EV-NK!E15481
EVFTA	2024	2024	0,8	EV-NK!F15481
EVFTA	2025	2025	0	EV-NK!G15481
EVFTA	2026	2026	0	EV-NK!H15481
EVFTA	2027	2027	0	EV-NK!I15481
UKVFTA	2022	2022	2,5	UKV!D15480
UKVFTA	2023	2023	1,6	UKV!E15480
UKVFTA	2024	2024	0,8	UKV!F15480
UKVFTA	2025	2025	0	UKV!G15480
UKVFTA	2026	2026	0	UKV!H15480
UKVFTA	2027	2027	0	UKV!I15480

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15469
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15469
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15469
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15469
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15469
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15469
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15469
RCEP A	2022	2022	0	RCEPT-A!D15463
RCEP A	2023	2023	0	RCEPT-A!E15463
RCEP A	2024	2024	0	RCEPT-A!F15463
RCEP A	2025	2025	0	RCEPT-A!G15463
RCEP A	2026	2026	0	RCEPT-A!H15463
RCEP A	2027	2027	0	RCEPT-A!I15463
RCEP B	2022	2022	0	B!D15463
RCEP B	2023	2023	0	B!E15463
RCEP B	2024	2024	0	B!F15463
RCEP B	2025	2025	0	B!G15463
RCEP B	2026	2026	0	B!H15463
RCEP B	2027	2027	0	B!I15463
RCEP C	2022	2022	0	C!D15463
RCEP C	2023	2023	0	C!E15463
RCEP C	2024	2024	0	C!F15463
RCEP C	2025	2025	0	C!G15463
RCEP C	2026	2026	0	C!H15463
RCEP C	2027	2027	0	C!I15463
RCEP D	2022	2022	0	D!D15462

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E15462
RCEP D	2024	2024	0	D!F15462
RCEP D	2025	2025	0	D!G15462
RCEP D	2026	2026	0	D!H15462
RCEP D	2027	2027	0	D!I15462
RCEP E	2022	2022	0	E!D15466
RCEP E	2023	2023	0	E!E15466
RCEP E	2024	2024	0	E!F15466
RCEP E	2025	2025	0	E!G15466
RCEP E	2026	2026	0	E!H15466
RCEP E	2027	2027	0	E!I15466
RCEP F	2022	2022	0	F!D15463
RCEP F	2023	2023	0	F!E15463
RCEP F	2024	2024	0	F!F15463
RCEP F	2025	2025	0	F!G15463
RCEP F	2026	2026	0	F!H15463
RCEP F	2027	2027	0	F!I15463
VIFTA	2024	2024	4,5	VI!F14427
VIFTA	2025	2025	4	VI!G14427
VIFTA	2026	2026	3.5	VI!H14427
VIFTA	2027	2027	3	VI!I14427

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): 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8544.60 has 8 lines; 8544.60.21 is distinguished from its siblings by: Cables insulated with plastics, of which each core having diameter of less than 22.7 mm.	8544.60.11 Cables insulated with plastics, of which each core having diameter of less than 22.7 mm; 8544.60.12 Other, insulated with rubber, plastics or paper; 8544.60.19 Other; 8544.60.22 Other, insulated with rubber, plastics or paper; 8544.60.29 Other; 8544.60.31 Insulated with rubber, plastics or paper	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 8544.60.21. 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 8544.60.21 was checked against BT2026 (cell BT2026!N16106), 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.