

HS 8544.60.39 detail

HS code	8544.60.39
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 66 kV: / - - - Other
Unit	m/chiếc
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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/85446039/

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!K16111
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N16111
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16111
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
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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!E15458
ATIGA	2022	2022	0	AT!E15387
ATIGA	2023	2023	0	AT!F15387
ATIGA	2024	2024	0	AT!G15387
ATIGA	2025	2025	0	AT!H15387
ATIGA	2026	2026	0	AT!I15387
ATIGA	2027	2027	0	AT!J15387
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15443
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15443
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15443
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15443

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15443
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15443
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15444
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15444
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15444
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15444
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15444
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15444
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15445
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15393
AIFTA	30/12/2022	2022	*	AI!F15401
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15401
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15401
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15401
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15401
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15401
VKFTA	2022	2022	0	VK!E15441
VKFTA	2023	2023	0	VK!F15441
VKFTA	2024	2024	0	VK!G15441
VKFTA	2025	2025	0	VK!H15441
VKFTA	2026	2026	0	VK!I15441
VKFTA	2027	2027	0	VK!J15441
VCFTA	2022	2022	5	VC!D15503
VCFTA	2023	2023	5	VC!E15503
VCFTA	2024	2024	0	VC!F15503
VCFTA	2025	2025	0	VC!G15503

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15503
VCFTA	2027	2027	0	VC!I15503
VN-EAEU	2022	2022	0	EAV!D15477
VN-EAEU	2023	2023	0	EAV!E15477
VN-EAEU	2024	2024	0	EAV!F15477
VN-EAEU	2025	2025	0	EAV!G15477
VN-EAEU	2026	2026	0	EAV!H15477
VN-EAEU	2027	2027	0	EAV!I15477
AHKFTA	2022	2022	3	AKH!D15480
AHKFTA	2023	2023	2	AKH!E15480
AHKFTA	2024	2024	2	AKH!F15480
AHKFTA	2025	2025	1	AKH!G15480
AHKFTA	2026	2026	1	AKH!H15480
AHKFTA	2027	2027	0	AKH!I15480
EVFTA	2022	2022	2,5	EV-NK!D15486
EVFTA	2023	2023	1,6	EV-NK!E15486
EVFTA	2024	2024	0,8	EV-NK!F15486
EVFTA	2025	2025	0	EV-NK!G15486
EVFTA	2026	2026	0	EV-NK!H15486
EVFTA	2027	2027	0	EV-NK!I15486
UKVFTA	2022	2022	2,5	UKV!D15485
UKVFTA	2023	2023	1,6	UKV!E15485
UKVFTA	2024	2024	0,8	UKV!F15485
UKVFTA	2025	2025	0	UKV!G15485
UKVFTA	2026	2026	0	UKV!H15485
UKVFTA	2027	2027	0	UKV!I15485

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15474
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15474
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15474
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15474
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15474
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15474
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15474
RCEP A	2022	2022	0	RCEPT-A!D15468
RCEP A	2023	2023	0	RCEPT-A!E15468
RCEP A	2024	2024	0	RCEPT-A!F15468
RCEP A	2025	2025	0	RCEPT-A!G15468
RCEP A	2026	2026	0	RCEPT-A!H15468
RCEP A	2027	2027	0	RCEPT-A!I15468
RCEP B	2022	2022	0	B!D15468
RCEP B	2023	2023	0	B!E15468
RCEP B	2024	2024	0	B!F15468
RCEP B	2025	2025	0	B!G15468
RCEP B	2026	2026	0	B!H15468
RCEP B	2027	2027	0	B!I15468
RCEP C	2022	2022	0	C!D15468
RCEP C	2023	2023	0	C!E15468
RCEP C	2024	2024	0	C!F15468
RCEP C	2025	2025	0	C!G15468
RCEP C	2026	2026	0	C!H15468
RCEP C	2027	2027	0	C!I15468
RCEP D	2022	2022	0	D!D15467

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E15467
RCEP D	2024	2024	0	D!F15467
RCEP D	2025	2025	0	D!G15467
RCEP D	2026	2026	0	D!H15467
RCEP D	2027	2027	0	D!I15467
RCEP E	2022	2022	0	E!D15471
RCEP E	2023	2023	0	E!E15471
RCEP E	2024	2024	0	E!F15471
RCEP E	2025	2025	0	E!G15471
RCEP E	2026	2026	0	E!H15471
RCEP E	2027	2027	0	E!I15471
RCEP F	2022	2022	0	F!D15468
RCEP F	2023	2023	0	F!E15468
RCEP F	2024	2024	0	F!F15468
RCEP F	2025	2025	0	F!G15468
RCEP F	2026	2026	0	F!H15468
RCEP F	2027	2027	0	F!I15468
VIFTA	2024	2024	4.5	VI!F14432
VIFTA	2025	2025	4	VI!G14432
VIFTA	2026	2026	3.5	VI!H14432
VIFTA	2027	2027	3	VI!I14432

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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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; 8544.60.39 is distinguished from its siblings by: Other.	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; 8544.60.21 Cables insulated with plastics, of which each core having diameter of less than 22.7 mm; 8544.60.22 Other, insulated with rubber, plastics or paper; 8544.60.29 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 8544.60.39. 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 8544.60.39 was checked against BT2026 (cell BT2026!N16111), 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)

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.