Vietnam Tariff Intelligence

HS 8507.10.10 detail

HS code	8507.10.10
Description	Electric accumulators, including separators therefor, whether or not rectangular (including square) / - Lead-acid, of a kind used for starting piston engines: / - - Of a kind used for aircraft
Unit	chiếc
Generated	05/11/2026 23:06:41
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/85071010/

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!K15091
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15091
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15091
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E14390
ATIGA	2022	2022	0	AT!E14331
ATIGA	2023	2023	0	AT!F14331
ATIGA	2024	2024	0	AT!G14331
ATIGA	2025	2025	0	AT!H14331
ATIGA	2026	2026	0	AT!I14331
ATIGA	2027	2027	0	AT!J14331
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14385
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14385
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14385

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14385
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14385
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14385
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14386
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14386
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14386
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14386
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14386
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14386
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14389
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14337
AIFTA	30/12/2022	2022	*	AI!F14345
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14345
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14345
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14345
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14345
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14345
VKFTA	2022	2022	0	VK!E14376
VKFTA	2023	2023	0	VK!F14376
VKFTA	2024	2024	0	VK!G14376
VKFTA	2025	2025	0	VK!H14376
VKFTA	2026	2026	0	VK!I14376
VKFTA	2027	2027	0	VK!J14376
VCFTA	2022	2022	0	VC!D14431
VCFTA	2023	2023	0	VC!E14431
VCFTA	2024	2024	0	VC!F14431

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14431
VCFTA	2026	2026	0	VC!H14431
VCFTA	2027	2027	0	VC!I14431
VN-EAEU	2022	2022	0	EAV!D14408
VN-EAEU	2023	2023	0	EAV!E14408
VN-EAEU	2024	2024	0	EAV!F14408
VN-EAEU	2025	2025	0	EAV!G14408
VN-EAEU	2026	2026	0	EAV!H14408
VN-EAEU	2027	2027	0	EAV!I14408
AHKFTA	2022	2022	0	AKH!D14408
AHKFTA	2023	2023	0	AKH!E14408
AHKFTA	2024	2024	0	AKH!F14408
AHKFTA	2025	2025	0	AKH!G14408
AHKFTA	2026	2026	0	AKH!H14408
AHKFTA	2027	2027	0	AKH!I14408
EVFTA	2022	2022	0	EV-NK!D14423
EVFTA	2023	2023	0	EV-NK!E14423
EVFTA	2024	2024	0	EV-NK!F14423
EVFTA	2025	2025	0	EV-NK!G14423
EVFTA	2026	2026	0	EV-NK!H14423
EVFTA	2027	2027	0	EV-NK!I14423
UKVFTA	2022	2022	0	UKV!D14422
UKVFTA	2023	2023	0	UKV!E14422
UKVFTA	2024	2024	0	UKV!F14422
UKVFTA	2025	2025	0	UKV!G14422
UKVFTA	2026	2026	0	UKV!H14422

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14422
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14415
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14415
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14415
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14415
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14415
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14415
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14415
RCEP A	2022	2022	0	RCEPT-A!D14410
RCEP A	2023	2023	0	RCEPT-A!E14410
RCEP A	2024	2024	0	RCEPT-A!F14410
RCEP A	2025	2025	0	RCEPT-A!G14410
RCEP A	2026	2026	0	RCEPT-A!H14410
RCEP A	2027	2027	0	RCEPT-A!I14410
RCEP B	2022	2022	0	B!D14410
RCEP B	2023	2023	0	B!E14410
RCEP B	2024	2024	0	B!F14410
RCEP B	2025	2025	0	B!G14410
RCEP B	2026	2026	0	B!H14410
RCEP B	2027	2027	0	B!I14410
RCEP C	2022	2022	0	C!D14410
RCEP C	2023	2023	0	C!E14410
RCEP C	2024	2024	0	C!F14410
RCEP C	2025	2025	0	C!G14410
RCEP C	2026	2026	0	C!H14410
RCEP C	2027	2027	0	C!I14410

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D14409
RCEP D	2023	2023	0	D!E14409
RCEP D	2024	2024	0	D!F14409
RCEP D	2025	2025	0	D!G14409
RCEP D	2026	2026	0	D!H14409
RCEP D	2027	2027	0	D!I14409
RCEP E	2022	2022	0	E!D14413
RCEP E	2023	2023	0	E!E14413
RCEP E	2024	2024	0	E!F14413
RCEP E	2025	2025	0	E!G14413
RCEP E	2026	2026	0	E!H14413
RCEP E	2027	2027	0	E!I14413
RCEP F	2022	2022	0	F!D14410
RCEP F	2023	2023	0	F!E14410
RCEP F	2024	2024	0	F!F14410
RCEP F	2025	2025	0	F!G14410
RCEP F	2026	2026	0	F!H14410
RCEP F	2027	2027	0	F!I14410
VIFTA	2024	2024	0	VI!F13405
VIFTA	2025	2025	0	VI!G13405
VIFTA	2026	2026	0	VI!H13405
VIFTA	2027	2027	0	VI!I13405

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): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	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 8507.10 has 7 lines; 8507.10.10 is distinguished from its siblings by: Of a kind used for aircraft.	8507.10.92 Of a height (excluding terminals and handles) not exceeding 13 cm; 8507.10.95 Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm; 8507.10.96 Of a height (excluding terminals and handles) exceeding 23 cm; 8507.10.97 Of a height (excluding terminals and handles) not exceeding 13 cm; 8507.10.98 Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm; 8507.10.99 Of a height (excluding terminals and handles) exceeding 23 cm	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 8507.10.10. 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 8507.10.10 was checked against BT2026 (cell BT2026!N15091), 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)
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.