Vietnam Tariff Intelligence

HS 8507.20.10 detail

HS code	8507.20.10
Description	Electric accumulators, including separators therefor, whether or not rectangular (including square) / - Other lead-acid accumulators: / - - Of a kind used for aircraft
Unit	chiếc
Generated	10/11/2026 15:14:21
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/85072010/

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!K15102
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15102
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15102
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!E14401
ATIGA	2022	2022	0	AT!E14342
ATIGA	2023	2023	0	AT!F14342
ATIGA	2024	2024	0	AT!G14342
ATIGA	2025	2025	0	AT!H14342
ATIGA	2026	2026	0	AT!I14342
ATIGA	2027	2027	0	AT!J14342
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14396
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14396
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14396

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14396
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14396
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14396
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14397
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14397
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14397
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14397
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14397
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14397
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14400
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14348
AIFTA	30/12/2022	2022	*	AI!F14356
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14356
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14356
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14356
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14356
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14356
VKFTA	2022	2022	0	VK!E14387
VKFTA	2023	2023	0	VK!F14387
VKFTA	2024	2024	0	VK!G14387
VKFTA	2025	2025	0	VK!H14387
VKFTA	2026	2026	0	VK!I14387
VKFTA	2027	2027	0	VK!J14387
VCFTA	2022	2022	0	VC!D14442
VCFTA	2023	2023	0	VC!E14442
VCFTA	2024	2024	0	VC!F14442

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14442
VCFTA	2026	2026	0	VC!H14442
VCFTA	2027	2027	0	VC!I14442
VN-EAEU	2022	2022	0	EAV!D14419
VN-EAEU	2023	2023	0	EAV!E14419
VN-EAEU	2024	2024	0	EAV!F14419
VN-EAEU	2025	2025	0	EAV!G14419
VN-EAEU	2026	2026	0	EAV!H14419
VN-EAEU	2027	2027	0	EAV!I14419
AHKFTA	2022	2022	0	AKH!D14419
AHKFTA	2023	2023	0	AKH!E14419
AHKFTA	2024	2024	0	AKH!F14419
AHKFTA	2025	2025	0	AKH!G14419
AHKFTA	2026	2026	0	AKH!H14419
AHKFTA	2027	2027	0	AKH!I14419
EVFTA	2022	2022	0	EV-NK!D14434
EVFTA	2023	2023	0	EV-NK!E14434
EVFTA	2024	2024	0	EV-NK!F14434
EVFTA	2025	2025	0	EV-NK!G14434
EVFTA	2026	2026	0	EV-NK!H14434
EVFTA	2027	2027	0	EV-NK!I14434
UKVFTA	2022	2022	0	UKV!D14433
UKVFTA	2023	2023	0	UKV!E14433
UKVFTA	2024	2024	0	UKV!F14433
UKVFTA	2025	2025	0	UKV!G14433
UKVFTA	2026	2026	0	UKV!H14433

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14433
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14426
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14426
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14426
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14426
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14426
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14426
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14426
RCEP A	2022	2022	0	RCEPT-A!D14421
RCEP A	2023	2023	0	RCEPT-A!E14421
RCEP A	2024	2024	0	RCEPT-A!F14421
RCEP A	2025	2025	0	RCEPT-A!G14421
RCEP A	2026	2026	0	RCEPT-A!H14421
RCEP A	2027	2027	0	RCEPT-A!I14421
RCEP B	2022	2022	0	B!D14421
RCEP B	2023	2023	0	B!E14421
RCEP B	2024	2024	0	B!F14421
RCEP B	2025	2025	0	B!G14421
RCEP B	2026	2026	0	B!H14421
RCEP B	2027	2027	0	B!I14421
RCEP C	2022	2022	0	C!D14421
RCEP C	2023	2023	0	C!E14421
RCEP C	2024	2024	0	C!F14421
RCEP C	2025	2025	0	C!G14421
RCEP C	2026	2026	0	C!H14421
RCEP C	2027	2027	0	C!I14421

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D14420
RCEP D	2023	2023	0	D!E14420
RCEP D	2024	2024	0	D!F14420
RCEP D	2025	2025	0	D!G14420
RCEP D	2026	2026	0	D!H14420
RCEP D	2027	2027	0	D!I14420
RCEP E	2022	2022	0	E!D14424
RCEP E	2023	2023	0	E!E14424
RCEP E	2024	2024	0	E!F14424
RCEP E	2025	2025	0	E!G14424
RCEP E	2026	2026	0	E!H14424
RCEP E	2027	2027	0	E!I14424
RCEP F	2022	2022	0	F!D14421
RCEP F	2023	2023	0	F!E14421
RCEP F	2024	2024	0	F!F14421
RCEP F	2025	2025	0	F!G14421
RCEP F	2026	2026	0	F!H14421
RCEP F	2027	2027	0	F!I14421
VIFTA	2024	2024	0	VI!F13416
VIFTA	2025	2025	0	VI!G13416
VIFTA	2026	2026	0	VI!H13416
VIFTA	2027	2027	0	VI!I13416

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 8507.20 has 7 lines; 8507.20.10 is distinguished from its siblings by: Of a kind used for aircraft.	8507.20.94 Of a height (excluding terminals and handles) not exceeding 13 cm; 8507.20.95 Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm; 8507.20.96 Of a height (excluding terminals and handles) exceeding 23 cm; 8507.20.97 Of a height (excluding terminals and handles) not exceeding 13 cm; 8507.20.98 Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm; 8507.20.99 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 8507.20.10. 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 8507.20.10 was checked against BT2026 (cell BT2026!N15102), 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.