Vietnam Tariff Intelligence

HS 8533.39.00 detail

HS code	8533.39.00
Description	Electrical resistors (including rheostats and potentiometers), other than heating resistors / - Wirewound variable resistors, including rheostats and potentiometers: / - - Other
Unit	kg/chiếc
Generated	05/11/2026 13:13:15
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/85333900/

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!K15737
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15737
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15737
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E15070
ATIGA	2022	2022	0	AT!E15002
ATIGA	2023	2023	0	AT!F15002
ATIGA	2024	2024	0	AT!G15002
ATIGA	2025	2025	0	AT!H15002
ATIGA	2026	2026	0	AT!I15002
ATIGA	2027	2027	0	AT!J15002
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15056
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15056
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15056

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15056
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15056
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15056
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15057
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15057
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15057
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15057
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15057
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15057
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15060
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15008
AIFTA	30/12/2022	2022	0	AI!F15016
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15016
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15016
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15016
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15016
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15016
VKFTA	2022	2022	0	VK!E15056
VKFTA	2023	2023	0	VK!F15056
VKFTA	2024	2024	0	VK!G15056
VKFTA	2025	2025	0	VK!H15056
VKFTA	2026	2026	0	VK!I15056
VKFTA	2027	2027	0	VK!J15056
VCFTA	2022	2022	0	VC!D15111
VCFTA	2023	2023	0	VC!E15111
VCFTA	2024	2024	0	VC!F15111

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15111
VCFTA	2026	2026	0	VC!H15111
VCFTA	2027	2027	0	VC!I15111
VN-EAEU	2022	2022	*	EAV!D15090
VN-EAEU	2023	2023	*	EAV!E15090
VN-EAEU	2024	2024	*	EAV!F15090
VN-EAEU	2025	2025	*	EAV!G15090
VN-EAEU	2026	2026	*	EAV!H15090
VN-EAEU	2027	2027	*	EAV!I15090
AHKFTA	2022	2022	0	AKH!D15088
AHKFTA	2023	2023	0	AKH!E15088
AHKFTA	2024	2024	0	AKH!F15088
AHKFTA	2025	2025	0	AKH!G15088
AHKFTA	2026	2026	0	AKH!H15088
AHKFTA	2027	2027	0	AKH!I15088
EVFTA	2022	2022	0	EV-NK!D15094
EVFTA	2023	2023	0	EV-NK!E15094
EVFTA	2024	2024	0	EV-NK!F15094
EVFTA	2025	2025	0	EV-NK!G15094
EVFTA	2026	2026	0	EV-NK!H15094
EVFTA	2027	2027	0	EV-NK!I15094
UKVFTA	2022	2022	0	UKV!D15093
UKVFTA	2023	2023	0	UKV!E15093
UKVFTA	2024	2024	0	UKV!F15093
UKVFTA	2025	2025	0	UKV!G15093
UKVFTA	2026	2026	0	UKV!H15093

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15093
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15086
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15086
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15086
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15086
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15086
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15086
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15086
RCEP A	2022	2022	0	RCEPT-A!D15081
RCEP A	2023	2023	0	RCEPT-A!E15081
RCEP A	2024	2024	0	RCEPT-A!F15081
RCEP A	2025	2025	0	RCEPT-A!G15081
RCEP A	2026	2026	0	RCEPT-A!H15081
RCEP A	2027	2027	0	RCEPT-A!I15081
RCEP B	2022	2022	0	B!D15081
RCEP B	2023	2023	0	B!E15081
RCEP B	2024	2024	0	B!F15081
RCEP B	2025	2025	0	B!G15081
RCEP B	2026	2026	0	B!H15081
RCEP B	2027	2027	0	B!I15081
RCEP C	2022	2022	0	C!D15081
RCEP C	2023	2023	0	C!E15081
RCEP C	2024	2024	0	C!F15081
RCEP C	2025	2025	0	C!G15081
RCEP C	2026	2026	0	C!H15081
RCEP C	2027	2027	0	C!I15081

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15080
RCEP D	2023	2023	0	D!E15080
RCEP D	2024	2024	0	D!F15080
RCEP D	2025	2025	0	D!G15080
RCEP D	2026	2026	0	D!H15080
RCEP D	2027	2027	0	D!I15080
RCEP E	2022	2022	0	E!D15084
RCEP E	2023	2023	0	E!E15084
RCEP E	2024	2024	0	E!F15084
RCEP E	2025	2025	0	E!G15084
RCEP E	2026	2026	0	E!H15084
RCEP E	2027	2027	0	E!I15084
RCEP F	2022	2022	0	F!D15081
RCEP F	2023	2023	0	F!E15081
RCEP F	2024	2024	0	F!F15081
RCEP F	2025	2025	0	F!G15081
RCEP F	2026	2026	0	F!H15081
RCEP F	2027	2027	0	F!I15081
VIFTA	2024	2024	0	VI!F14051
VIFTA	2025	2025	0	VI!G14051
VIFTA	2026	2026	0	VI!H14051
VIFTA	2027	2027	0	VI!I14051

Advisory & warnings

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

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 8533.39.00. 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 8533.39.00 was checked against BT2026 (cell BT2026!N15737), 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

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.