Vietnam Tariff Intelligence

HS 8533.40.00 detail

HS code	8533.40.00
Description	Electrical resistors (including rheostats and potentiometers), other than heating resistors / - Other variable resistors, including rheostats and potentiometers
Unit	kg/chiếc
Generated	11/11/2026 07:35:28
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/85334000/

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!K15738
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15738
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15738
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
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
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-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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
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!E15071
ATIGA	2022	2022	0	AT!E15003
ATIGA	2023	2023	0	AT!F15003
ATIGA	2024	2024	0	AT!G15003
ATIGA	2025	2025	0	AT!H15003
ATIGA	2026	2026	0	AT!I15003
ATIGA	2027	2027	0	AT!J15003
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15057
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15057
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15057

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15057
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15057
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15057
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15058
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15058
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15058
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15058
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15058
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15058
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15061
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15009
AIFTA	30/12/2022	2022	0	AI!F15017
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15017
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15017
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15017
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15017
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15017
VKFTA	2022	2022	0	VK!E15057
VKFTA	2023	2023	0	VK!F15057
VKFTA	2024	2024	0	VK!G15057
VKFTA	2025	2025	0	VK!H15057
VKFTA	2026	2026	0	VK!I15057
VKFTA	2027	2027	0	VK!J15057
VCFTA	2022	2022	0	VC!D15112
VCFTA	2023	2023	0	VC!E15112
VCFTA	2024	2024	0	VC!F15112

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15112
VCFTA	2026	2026	0	VC!H15112
VCFTA	2027	2027	0	VC!I15112
VN-EAEU	2022	2022	*	EAV!D15091
VN-EAEU	2023	2023	*	EAV!E15091
VN-EAEU	2024	2024	*	EAV!F15091
VN-EAEU	2025	2025	*	EAV!G15091
VN-EAEU	2026	2026	*	EAV!H15091
VN-EAEU	2027	2027	*	EAV!I15091
AHKFTA	2022	2022	*	AKH!D15089
AHKFTA	2023	2023	*	AKH!E15089
AHKFTA	2024	2024	*	AKH!F15089
AHKFTA	2025	2025	*	AKH!G15089
AHKFTA	2026	2026	*	AKH!H15089
AHKFTA	2027	2027	*	AKH!I15089
EVFTA	2022	2022	0	EV-NK!D15095
EVFTA	2023	2023	0	EV-NK!E15095
EVFTA	2024	2024	0	EV-NK!F15095
EVFTA	2025	2025	0	EV-NK!G15095
EVFTA	2026	2026	0	EV-NK!H15095
EVFTA	2027	2027	0	EV-NK!I15095
UKVFTA	2022	2022	0	UKV!D15094
UKVFTA	2023	2023	0	UKV!E15094
UKVFTA	2024	2024	0	UKV!F15094
UKVFTA	2025	2025	0	UKV!G15094
UKVFTA	2026	2026	0	UKV!H15094

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15094
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15087
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15087
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15087
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15087
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15087
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15087
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15087
RCEP A	2022	2022	0	RCEPT-A!D15082
RCEP A	2023	2023	0	RCEPT-A!E15082
RCEP A	2024	2024	0	RCEPT-A!F15082
RCEP A	2025	2025	0	RCEPT-A!G15082
RCEP A	2026	2026	0	RCEPT-A!H15082
RCEP A	2027	2027	0	RCEPT-A!I15082
RCEP B	2022	2022	0	B!D15082
RCEP B	2023	2023	0	B!E15082
RCEP B	2024	2024	0	B!F15082
RCEP B	2025	2025	0	B!G15082
RCEP B	2026	2026	0	B!H15082
RCEP B	2027	2027	0	B!I15082
RCEP C	2022	2022	0	C!D15082
RCEP C	2023	2023	0	C!E15082
RCEP C	2024	2024	0	C!F15082
RCEP C	2025	2025	0	C!G15082
RCEP C	2026	2026	0	C!H15082
RCEP C	2027	2027	0	C!I15082

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15081
RCEP D	2023	2023	0	D!E15081
RCEP D	2024	2024	0	D!F15081
RCEP D	2025	2025	0	D!G15081
RCEP D	2026	2026	0	D!H15081
RCEP D	2027	2027	0	D!I15081
RCEP E	2022	2022	0	E!D15085
RCEP E	2023	2023	0	E!E15085
RCEP E	2024	2024	0	E!F15085
RCEP E	2025	2025	0	E!G15085
RCEP E	2026	2026	0	E!H15085
RCEP E	2027	2027	0	E!I15085
RCEP F	2022	2022	0	F!D15082
RCEP F	2023	2023	0	F!E15082
RCEP F	2024	2024	0	F!F15082
RCEP F	2025	2025	0	F!G15082
RCEP F	2026	2026	0	F!H15082
RCEP F	2027	2027	0	F!I15082
VIFTA	2024	2024	0	VI!F14052
VIFTA	2025	2025	0	VI!G14052
VIFTA	2026	2026	0	VI!H14052
VIFTA	2027	2027	0	VI!I14052

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 8533.40.00. 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 8533.40.00 was checked against BT2026 (cell BT2026!N15738), 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.