Vietnam Tariff Intelligence

HS 8545.90.00 detail

HS code	8545.90.00
Description	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes / - Other
Unit	kg/chiếc
Generated	05/11/2026 05:30:14
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/85459000/

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!K16120
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N16120
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16120
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VIFTA	2.9	2.9%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15468

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E15397
ATIGA	2023	2023	0	AT!F15397
ATIGA	2024	2024	0	AT!G15397
ATIGA	2025	2025	0	AT!H15397
ATIGA	2026	2026	0	AT!I15397
ATIGA	2027	2027	0	AT!J15397
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15453
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15453
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15453
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15453
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15453
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15453
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15454
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15454
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15454
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15454
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15454
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15454
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15455
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15403
AIFTA	30/12/2022	2022	0	AI!F15411
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15411
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15411
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15411
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15411
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15411

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E15451
VKFTA	2023	2023	0	VK!F15451
VKFTA	2024	2024	0	VK!G15451
VKFTA	2025	2025	0	VK!H15451
VKFTA	2026	2026	0	VK!I15451
VKFTA	2027	2027	0	VK!J15451
VCFTA	2022	2022	5	VC!D15513
VCFTA	2023	2023	5	VC!E15513
VCFTA	2024	2024	0	VC!F15513
VCFTA	2025	2025	0	VC!G15513
VCFTA	2026	2026	0	VC!H15513
VCFTA	2027	2027	0	VC!I15513
VN-EAEU	2022	2022	1,4	EAV!D15487
VN-EAEU	2023	2023	0,9	EAV!E15487
VN-EAEU	2024	2024	0,5	EAV!F15487
VN-EAEU	2025	2025	0	EAV!G15487
VN-EAEU	2026	2026	0	EAV!H15487
VN-EAEU	2027	2027	0	EAV!I15487
AHKFTA	2022	2022	0	AKH!D15490
AHKFTA	2023	2023	0	AKH!E15490
AHKFTA	2024	2024	0	AKH!F15490
AHKFTA	2025	2025	0	AKH!G15490
AHKFTA	2026	2026	0	AKH!H15490
AHKFTA	2027	2027	0	AKH!I15490
EVFTA	2022	2022	2,5	EV-NK!D15496
EVFTA	2023	2023	1,6	EV-NK!E15496

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F15496
EVFTA	2025	2025	0	EV-NK!G15496
EVFTA	2026	2026	0	EV-NK!H15496
EVFTA	2027	2027	0	EV-NK!I15496
UKVFTA	2022	2022	2,5	UKV!D15495
UKVFTA	2023	2023	1,6	UKV!E15495
UKVFTA	2024	2024	0,8	UKV!F15495
UKVFTA	2025	2025	0	UKV!G15495
UKVFTA	2026	2026	0	UKV!H15495
UKVFTA	2027	2027	0	UKV!I15495
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15484
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15484
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15484
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15484
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15484
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15484
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15484
RCEP A	2022	2022	0	RCEPT-A!D15478
RCEP A	2023	2023	0	RCEPT-A!E15478
RCEP A	2024	2024	0	RCEPT-A!F15478
RCEP A	2025	2025	0	RCEPT-A!G15478
RCEP A	2026	2026	0	RCEPT-A!H15478
RCEP A	2027	2027	0	RCEPT-A!I15478
RCEP B	2022	2022	0	B!D15478
RCEP B	2023	2023	0	B!E15478
RCEP B	2024	2024	0	B!F15478

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G15478
RCEP B	2026	2026	0	B!H15478
RCEP B	2027	2027	0	B!I15478
RCEP C	2022	2022	0	C!D15478
RCEP C	2023	2023	0	C!E15478
RCEP C	2024	2024	0	C!F15478
RCEP C	2025	2025	0	C!G15478
RCEP C	2026	2026	0	C!H15478
RCEP C	2027	2027	0	C!I15478
RCEP D	2022	2022	0	D!D15477
RCEP D	2023	2023	0	D!E15477
RCEP D	2024	2024	0	D!F15477
RCEP D	2025	2025	0	D!G15477
RCEP D	2026	2026	0	D!H15477
RCEP D	2027	2027	0	D!I15477
RCEP E	2022	2022	0	E!D15481
RCEP E	2023	2023	0	E!E15481
RCEP E	2024	2024	0	E!F15481
RCEP E	2025	2025	0	E!G15481
RCEP E	2026	2026	0	E!H15481
RCEP E	2027	2027	0	E!I15481
RCEP F	2022	2022	0	F!D15478
RCEP F	2023	2023	0	F!E15478
RCEP F	2024	2024	0	F!F15478
RCEP F	2025	2025	0	F!G15478
RCEP F	2026	2026	0	F!H15478

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I15478
VIFTA	2024	2024	4.3	VI!F14441
VIFTA	2025	2025	3.6	VI!G14441
VIFTA	2026	2026	2.9	VI!H14441
VIFTA	2027	2027	2.1	VI!I14441

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 8545.90.00. 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 5% for 8545.90.00 was checked against BT2026 (cell BT2026!N16120), 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.