Vietnam Tariff Intelligence

HS 8548.00.00 detail

HS code	8548.00.00
Description	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter
Unit	kg/chiếc
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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/85480000/

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!K16133
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N16133
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16133
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15484
ATIGA	2022	2022	0	AT!E15413

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F15413
ATIGA	2024	2024	0	AT!G15413
ATIGA	2025	2025	0	AT!H15413
ATIGA	2026	2026	0	AT!I15413
ATIGA	2027	2027	0	AT!J15413
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15469
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15469
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15469
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15469
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15469
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15469
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15470
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15470
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15470
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15470
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15470
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15470
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15471
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15419
AIFTA	30/12/2022	2022	0	AI!F15427
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15427
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15427
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15427
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15427
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15427
VKFTA	2022	2022	0	VK!E15467

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F15467
VKFTA	2024	2024	0	VK!G15467
VKFTA	2025	2025	0	VK!H15467
VKFTA	2026	2026	0	VK!I15467
VKFTA	2027	2027	0	VK!J15467
VCFTA	2022	2022	0	VC!D15529
VCFTA	2023	2023	0	VC!E15529
VCFTA	2024	2024	0	VC!F15529
VCFTA	2025	2025	0	VC!G15529
VCFTA	2026	2026	0	VC!H15529
VCFTA	2027	2027	0	VC!I15529
VN-EAEU	2022	2022	0	EAV!D15503
VN-EAEU	2023	2023	0	EAV!E15503
VN-EAEU	2024	2024	0	EAV!F15503
VN-EAEU	2025	2025	0	EAV!G15503
VN-EAEU	2026	2026	0	EAV!H15503
VN-EAEU	2027	2027	0	EAV!I15503
AHKFTA	2022	2022	0	AKH!D15506
AHKFTA	2023	2023	0	AKH!E15506
AHKFTA	2024	2024	0	AKH!F15506
AHKFTA	2025	2025	0	AKH!G15506
AHKFTA	2026	2026	0	AKH!H15506
AHKFTA	2027	2027	0	AKH!I15506
EVFTA	2022	2022	0	EV-NK!D15512
EVFTA	2023	2023	0	EV-NK!E15512
EVFTA	2024	2024	0	EV-NK!F15512

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G15512
EVFTA	2026	2026	0	EV-NK!H15512
EVFTA	2027	2027	0	EV-NK!I15512
UKVFTA	2022	2022	0	UKV!D15511
UKVFTA	2023	2023	0	UKV!E15511
UKVFTA	2024	2024	0	UKV!F15511
UKVFTA	2025	2025	0	UKV!G15511
UKVFTA	2026	2026	0	UKV!H15511
UKVFTA	2027	2027	0	UKV!I15511
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15500
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15500
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15500
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15500
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15500
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15500
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15500
RCEP A	2022	2022	0	RCEPT-A!D15494
RCEP A	2023	2023	0	RCEPT-A!E15494
RCEP A	2024	2024	0	RCEPT-A!F15494
RCEP A	2025	2025	0	RCEPT-A!G15494
RCEP A	2026	2026	0	RCEPT-A!H15494
RCEP A	2027	2027	0	RCEPT-A!I15494
RCEP B	2022	2022	0	B!D15494
RCEP B	2023	2023	0	B!E15494
RCEP B	2024	2024	0	B!F15494
RCEP B	2025	2025	0	B!G15494

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H15494
RCEP B	2027	2027	0	B!I15494
RCEP C	2022	2022	0	C!D15494
RCEP C	2023	2023	0	C!E15494
RCEP C	2024	2024	0	C!F15494
RCEP C	2025	2025	0	C!G15494
RCEP C	2026	2026	0	C!H15494
RCEP C	2027	2027	0	C!I15494
RCEP D	2022	2022	0	D!D15493
RCEP D	2023	2023	0	D!E15493
RCEP D	2024	2024	0	D!F15493
RCEP D	2025	2025	0	D!G15493
RCEP D	2026	2026	0	D!H15493
RCEP D	2027	2027	0	D!I15493
RCEP E	2022	2022	0	E!D15497
RCEP E	2023	2023	0	E!E15497
RCEP E	2024	2024	0	E!F15497
RCEP E	2025	2025	0	E!G15497
RCEP E	2026	2026	0	E!H15497
RCEP E	2027	2027	0	E!I15497
RCEP F	2022	2022	0	F!D15494
RCEP F	2023	2023	0	F!E15494
RCEP F	2024	2024	0	F!F15494
RCEP F	2025	2025	0	F!G15494
RCEP F	2026	2026	0	F!H15494
RCEP F	2027	2027	0	F!I15494

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F14454
VIFTA	2025	2025	0	VI!G14454
VIFTA	2026	2026	0	VI!H14454
VIFTA	2027	2027	0	VI!I14454

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8548.00.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8548.00.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8548.00.00. 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 8548.00.00 was checked against BT2026 (cell BT2026!N16133), 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.