Vietnam Tariff Intelligence

HS 8506.60.90 detail

HS code	8506.60.90
Description	Primary cells and primary batteries / - Air-zinc: / - - Other
Unit	chiếc
Generated	09/11/2026 10:09:58
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://mail.vietnamtariff.com/hs-code/85066090/

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!K15084
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N15084
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15084
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	3.5	3.5%	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	11	11%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14382
ATIGA	2022	2022	0	AT!E14323

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F14323
ATIGA	2024	2024	0	AT!G14323
ATIGA	2025	2025	0	AT!H14323
ATIGA	2026	2026	0	AT!I14323
ATIGA	2027	2027	0	AT!J14323
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14377
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14377
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14377
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14377
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14377
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14377
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14378
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14378
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14378
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14378
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14378
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14378
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14381
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14329
AIFTA	30/12/2022	2022	12	AI!F14337
AIFTA	31/12/2022 - 30/12/2023	2023	11.5	AI!G14337
AIFTA	31/12/2023 - 30/12/2024	2024	11.5	AI!H14337
AIFTA	31/12/2024 - 31/12/2025	2025	11	AI!I14337
AIFTA	01/01/2026 - 31/12/2026	2026	11	AI!J14337
AIFTA	01/01/2027 - 31/12/2027	2027	11	AI!K14337
VKFTA	2022	2022	0	VK!E14368

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F14368
VKFTA	2024	2024	0	VK!G14368
VKFTA	2025	2025	0	VK!H14368
VKFTA	2026	2026	0	VK!I14368
VKFTA	2027	2027	0	VK!J14368
VCFTA	2022	2022	5	VC!D14423
VCFTA	2023	2023	5	VC!E14423
VCFTA	2024	2024	0	VC!F14423
VCFTA	2025	2025	0	VC!G14423
VCFTA	2026	2026	0	VC!H14423
VCFTA	2027	2027	0	VC!I14423
VN-EAEU	2022	2022	0	EAV!D14400
VN-EAEU	2023	2023	0	EAV!E14400
VN-EAEU	2024	2024	0	EAV!F14400
VN-EAEU	2025	2025	0	EAV!G14400
VN-EAEU	2026	2026	0	EAV!H14400
VN-EAEU	2027	2027	0	EAV!I14400
AHKFTA	2022	2022	3	AKH!D14400
AHKFTA	2023	2023	2	AKH!E14400
AHKFTA	2024	2024	2	AKH!F14400
AHKFTA	2025	2025	1	AKH!G14400
AHKFTA	2026	2026	1	AKH!H14400
AHKFTA	2027	2027	0	AKH!I14400
EVFTA	2022	2022	2,5	EV-NK!D14415
EVFTA	2023	2023	1,6	EV-NK!E14415
EVFTA	2024	2024	0,8	EV-NK!F14415

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G14415
EVFTA	2026	2026	0	EV-NK!H14415
EVFTA	2027	2027	0	EV-NK!I14415
UKVFTA	2022	2022	2,5	UKV!D14414
UKVFTA	2023	2023	1,6	UKV!E14414
UKVFTA	2024	2024	0,8	UKV!F14414
UKVFTA	2025	2025	0	UKV!G14414
UKVFTA	2026	2026	0	UKV!H14414
UKVFTA	2027	2027	0	UKV!I14414
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14407
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14407
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14407
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14407
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14407
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14407
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14407
RCEP A	2022	2022	0	RCEPT-A!D14402
RCEP A	2023	2023	0	RCEPT-A!E14402
RCEP A	2024	2024	0	RCEPT-A!F14402
RCEP A	2025	2025	0	RCEPT-A!G14402
RCEP A	2026	2026	0	RCEPT-A!H14402
RCEP A	2027	2027	0	RCEPT-A!I14402
RCEP B	2022	2022	0	B!D14402
RCEP B	2023	2023	0	B!E14402
RCEP B	2024	2024	0	B!F14402
RCEP B	2025	2025	0	B!G14402

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H14402
RCEP B	2027	2027	0	B!I14402
RCEP C	2022	2022	0	C!D14402
RCEP C	2023	2023	0	C!E14402
RCEP C	2024	2024	0	C!F14402
RCEP C	2025	2025	0	C!G14402
RCEP C	2026	2026	0	C!H14402
RCEP C	2027	2027	0	C!I14402
RCEP D	2022	2022	0	D!D14401
RCEP D	2023	2023	0	D!E14401
RCEP D	2024	2024	0	D!F14401
RCEP D	2025	2025	0	D!G14401
RCEP D	2026	2026	0	D!H14401
RCEP D	2027	2027	0	D!I14401
RCEP E	2022	2022	0	E!D14405
RCEP E	2023	2023	0	E!E14405
RCEP E	2024	2024	0	E!F14405
RCEP E	2025	2025	0	E!G14405
RCEP E	2026	2026	0	E!H14405
RCEP E	2027	2027	0	E!I14405
RCEP F	2022	2022	0	F!D14402
RCEP F	2023	2023	0	F!E14402
RCEP F	2024	2024	0	F!F14402
RCEP F	2025	2025	0	F!G14402
RCEP F	2026	2026	0	F!H14402
RCEP F	2027	2027	0	F!I14402

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.5	VI!F13398
VIFTA	2025	2025	4	VI!G13398
VIFTA	2026	2026	3.5	VI!H13398
VIFTA	2027	2027	3	VI!I13398

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 11%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8506.60 has 2 lines; 8506.60.90 is distinguished from its siblings by: Other.	8506.60.10 Having an external volume not exceeding 300 cm^3	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 8506.60.90. 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 8506.60.90 was checked against BT2026 (cell BT2026!N15084), 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.