Vietnam Tariff Intelligence

HS 8507.90.99 detail

HS code	8507.90.99
Description	Electric accumulators, including separators therefor, whether or not rectangular (including square) / - Parts: / - - Other: / - - - Other
Unit	kg/chiếc
Generated	11/11/2026 21:17:33
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/85079099/

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!K15143
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N15143
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15143
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	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!E14442
ATIGA	2022	2022	0	AT!E14383

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F14383
ATIGA	2024	2024	0	AT!G14383
ATIGA	2025	2025	0	AT!H14383
ATIGA	2026	2026	0	AT!I14383
ATIGA	2027	2027	0	AT!J14383
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14437
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14437
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14437
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14437
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14437
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14437
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14438
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14438
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14438
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14438
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14438
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14438
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14441
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14389
AIFTA	30/12/2022	2022	0	AI!F14397
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14397
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14397
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14397
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14397
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14397
VKFTA	2022	2022	0	VK!E14428

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F14428
VKFTA	2024	2024	0	VK!G14428
VKFTA	2025	2025	0	VK!H14428
VKFTA	2026	2026	0	VK!I14428
VKFTA	2027	2027	0	VK!J14428
VCFTA	2022	2022	5	VC!D14483
VCFTA	2023	2023	5	VC!E14483
VCFTA	2024	2024	0	VC!F14483
VCFTA	2025	2025	0	VC!G14483
VCFTA	2026	2026	0	VC!H14483
VCFTA	2027	2027	0	VC!I14483
VN-EAEU	2022	2022	0	EAV!D14460
VN-EAEU	2023	2023	0	EAV!E14460
VN-EAEU	2024	2024	0	EAV!F14460
VN-EAEU	2025	2025	0	EAV!G14460
VN-EAEU	2026	2026	0	EAV!H14460
VN-EAEU	2027	2027	0	EAV!I14460
AHKFTA	2022	2022	0	AKH!D14460
AHKFTA	2023	2023	0	AKH!E14460
AHKFTA	2024	2024	0	AKH!F14460
AHKFTA	2025	2025	0	AKH!G14460
AHKFTA	2026	2026	0	AKH!H14460
AHKFTA	2027	2027	0	AKH!I14460
EVFTA	2022	2022	2,5	EV-NK!D14475
EVFTA	2023	2023	1,6	EV-NK!E14475
EVFTA	2024	2024	0,8	EV-NK!F14475

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G14475
EVFTA	2026	2026	0	EV-NK!H14475
EVFTA	2027	2027	0	EV-NK!I14475
UKVFTA	2022	2022	2,5	UKV!D14474
UKVFTA	2023	2023	1,6	UKV!E14474
UKVFTA	2024	2024	0,8	UKV!F14474
UKVFTA	2025	2025	0	UKV!G14474
UKVFTA	2026	2026	0	UKV!H14474
UKVFTA	2027	2027	0	UKV!I14474
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14467
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14467
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14467
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14467
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14467
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14467
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14467
RCEP A	2022	2022	0	RCEPT-A!D14462
RCEP A	2023	2023	0	RCEPT-A!E14462
RCEP A	2024	2024	0	RCEPT-A!F14462
RCEP A	2025	2025	0	RCEPT-A!G14462
RCEP A	2026	2026	0	RCEPT-A!H14462
RCEP A	2027	2027	0	RCEPT-A!I14462
RCEP B	2022	2022	0	B!D14462
RCEP B	2023	2023	0	B!E14462
RCEP B	2024	2024	0	B!F14462
RCEP B	2025	2025	0	B!G14462

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H14462
RCEP B	2027	2027	0	B!I14462
RCEP C	2022	2022	0	C!D14462
RCEP C	2023	2023	0	C!E14462
RCEP C	2024	2024	0	C!F14462
RCEP C	2025	2025	0	C!G14462
RCEP C	2026	2026	0	C!H14462
RCEP C	2027	2027	0	C!I14462
RCEP D	2022	2022	0	D!D14461
RCEP D	2023	2023	0	D!E14461
RCEP D	2024	2024	0	D!F14461
RCEP D	2025	2025	0	D!G14461
RCEP D	2026	2026	0	D!H14461
RCEP D	2027	2027	0	D!I14461
RCEP E	2022	2022	0	E!D14465
RCEP E	2023	2023	0	E!E14465
RCEP E	2024	2024	0	E!F14465
RCEP E	2025	2025	0	E!G14465
RCEP E	2026	2026	0	E!H14465
RCEP E	2027	2027	0	E!I14465
RCEP F	2022	2022	0	F!D14462
RCEP F	2023	2023	0	F!E14462
RCEP F	2024	2024	0	F!F14462
RCEP F	2025	2025	0	F!G14462
RCEP F	2026	2026	0	F!H14462
RCEP F	2027	2027	0	F!I14462

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F13457
VIFTA	2025	2025	3.6	VI!G13457
VIFTA	2026	2026	2.9	VI!H13457
VIFTA	2027	2027	2.1	VI!I13457

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8507.90 has 7 lines; 8507.90.99 is distinguished from its siblings by: Other.	8507.90.11 Of goods of subheading 8507.10.92, 8507.10.95, 8507.10.96, 8507.10.97, 8507.10.98 or 8507.10.99; 8507.90.12 Of a kind used for aircraft; 8507.90.19 Other; 8507.90.91 Of a kind used for aircraft; 8507.90.92 Battery separators, ready for use, of materials other than poly (vinyl chloride); 8507.90.93 Other, of goods of subheading 8507.10.92, 8507.10.95, 8507.10.96, 8507.10.97, 8507.10.98 or 8507.10.99	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

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 8507.90.99. 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 8507.90.99 was checked against BT2026 (cell BT2026!N15143), 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

Item policy

Item policy
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.