Vietnam Tariff Intelligence

HS 8512.20.91 detail

HS code	8512.20.91
Description	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles / - Other lighting or visual signalling equipment: / - - Other: / - - - For motorcycles
Unit	chiếc
Generated	03/11/2026 12:56:32
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/85122091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15226
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15226
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15226
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	24	24%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AJCEP	25	25%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VJEPA	25	25%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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)		5	AC!E14530
ATIGA	2022	2022	0	AT!E14471
ATIGA	2023	2023	0	AT!F14471
ATIGA	2024	2024	0	AT!G14471
ATIGA	2025	2025	0	AT!H14471
ATIGA	2026	2026	0	AT!I14471
ATIGA	2027	2027	0	AT!J14471
AJCEP	30/12/2022 - 31/3/2023	2022	25	AJ!E14525
AJCEP	01/4/2023 - 31/3/2024	2023	25	AJ!F14525
AJCEP	01/4/2024 - 31/3/2025	2024	25	AJ!G14525

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	25	AJ!H14525
AJCEP	01/4/2026 - 31/3/2027	2026	25	AJ!I14525
AJCEP	01/4/2027 - 31/3/2028	2027	25	AJ!J14525
VJEPA	30/12/2022 - 31/3/2023	2022	25	VJ!E14526
VJEPA	01/4/2023 - 31/3/2024	2023	25	VJ!F14526
VJEPA	01/4/2024 - 31/3/2025	2024	25	VJ!G14526
VJEPA	01/4/2025 - 31/3/2026	2025	25	VJ!H14526
VJEPA	01/4/2026 - 31/3/2027	2026	25	VJ!I14526
VJEPA	01/4/2027 - 31/3/2028	2027	25	VJ!J14526
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F14529
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H14477
AIFTA	30/12/2022	2022	*	AI!F14485
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14485
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14485
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14485
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14485
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14485
VKFTA	2022	2022	24	VK!E14516
VKFTA	2023	2023	24	VK!F14516
VKFTA	2024	2024	24	VK!G14516
VKFTA	2025	2025	24	VK!H14516
VKFTA	2026	2026	24	VK!I14516
VKFTA	2027	2027	24	VK!J14516
VCFTA	2022	2022	5	VC!D14571
VCFTA	2023	2023	2	VC!E14571
VCFTA	2024	2024	0	VC!F14571

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14571
VCFTA	2026	2026	0	VC!H14571
VCFTA	2027	2027	0	VC!I14571
VN-EAEU	2022	2022	6,8	EAV!D14548
VN-EAEU	2023	2023	4,5	EAV!E14548
VN-EAEU	2024	2024	2,3	EAV!F14548
VN-EAEU	2025	2025	0	EAV!G14548
VN-EAEU	2026	2026	0	EAV!H14548
VN-EAEU	2027	2027	0	EAV!I14548
AHKFTA	2022	2022	25	AKH!D14548
AHKFTA	2023	2023	25	AKH!E14548
AHKFTA	2024	2024	25	AKH!F14548
AHKFTA	2025	2025	25	AKH!G14548
AHKFTA	2026	2026	25	AKH!H14548
AHKFTA	2027	2027	25	AKH!I14548
EVFTA	2022	2022	12,5	EV-NK!D14563
EVFTA	2023	2023	8,3	EV-NK!E14563
EVFTA	2024	2024	4,1	EV-NK!F14563
EVFTA	2025	2025	0	EV-NK!G14563
EVFTA	2026	2026	0	EV-NK!H14563
EVFTA	2027	2027	0	EV-NK!I14563
UKVFTA	2022	2022	12,5	UKV!D14562
UKVFTA	2023	2023	8,3	UKV!E14562
UKVFTA	2024	2024	4,1	UKV!F14562
UKVFTA	2025	2025	0	UKV!G14562
UKVFTA	2026	2026	0	UKV!H14562

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14562
CPTPP	(I)	2021 (DERIVED)	8,3	CPTPP!D14555
CPTPP	(II)	2022 (DERIVED)	4,1	CPTPP!E14555
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14555
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14555
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14555
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14555
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14555
RCEP A	2022	2022	25	RCEPT-A!D14550
RCEP A	2023	2023	25	RCEPT-A!E14550
RCEP A	2024	2024	25	RCEPT-A!F14550
RCEP A	2025	2025	25	RCEPT-A!G14550
RCEP A	2026	2026	25	RCEPT-A!H14550
RCEP A	2027	2027	25	RCEPT-A!I14550
RCEP B	2022	2022	25	B!D14550
RCEP B	2023	2023	25	B!E14550
RCEP B	2024	2024	25	B!F14550
RCEP B	2025	2025	25	B!G14550
RCEP B	2026	2026	25	B!H14550
RCEP B	2027	2027	25	B!I14550
RCEP C	2022	2022	25	C!D14550
RCEP C	2023	2023	25	C!E14550
RCEP C	2024	2024	25	C!F14550
RCEP C	2025	2025	25	C!G14550
RCEP C	2026	2026	25	C!H14550
RCEP C	2027	2027	25	C!I14550

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D14549
RCEP D	2023	2023	25	D!E14549
RCEP D	2024	2024	25	D!F14549
RCEP D	2025	2025	25	D!G14549
RCEP D	2026	2026	25	D!H14549
RCEP D	2027	2027	25	D!I14549
RCEP E	2022	2022	25	E!D14553
RCEP E	2023	2023	25	E!E14553
RCEP E	2024	2024	25	E!F14553
RCEP E	2025	2025	25	E!G14553
RCEP E	2026	2026	25	E!H14553
RCEP E	2027	2027	25	E!I14553
RCEP F	2022	2022	25	F!D14550
RCEP F	2023	2023	25	F!E14550
RCEP F	2024	2024	25	F!F14550
RCEP F	2025	2025	25	F!G14550
RCEP F	2026	2026	25	F!H14550
RCEP F	2027	2027	25	F!I14550
VIFTA	2024	2024	21.4	VI!F13540
VIFTA	2025	2025	17.9	VI!G13540
VIFTA	2026	2026	14.3	VI!H13540
VIFTA	2027	2027	10.7	VI!I13540

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%, AJCEP 25%, RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%, VJEPA 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 8512.20 has 3 lines; 8512.20.91 is distinguished from its siblings by: For motorcycles.	8512.20.20 Unassembled lighting or visual signalling equipment; 8512.20.99 Other	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 8512.20.91. 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 25% for 8512.20.91 was checked against BT2026 (cell BT2026!N15226), 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

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.