Vietnam Tariff Intelligence

HS 8512.90.10 detail

HS code	8512.90.10
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 / - Parts: / - - Of goods of subheading 8512.10
Unit	kg/chiếc
Generated	30/10/2026 16:09:43
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/85129010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15236
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N15236
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15236
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
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	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!E14540

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E14481
ATIGA	2023	2023	0	AT!F14481
ATIGA	2024	2024	0	AT!G14481
ATIGA	2025	2025	0	AT!H14481
ATIGA	2026	2026	0	AT!I14481
ATIGA	2027	2027	0	AT!J14481
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E14535
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14535
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14535
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14535
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14535
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14535
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14536
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14536
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14536
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14536
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14536
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14536
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14539
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14487
AIFTA	30/12/2022	2022	0	AI!F14495
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14495
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14495
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14495
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14495
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14495

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E14526
VKFTA	2023	2023	0	VK!F14526
VKFTA	2024	2024	0	VK!G14526
VKFTA	2025	2025	0	VK!H14526
VKFTA	2026	2026	0	VK!I14526
VKFTA	2027	2027	0	VK!J14526
VCFTA	2022	2022	4	VC!D14581
VCFTA	2023	2023	2	VC!E14581
VCFTA	2024	2024	0	VC!F14581
VCFTA	2025	2025	0	VC!G14581
VCFTA	2026	2026	0	VC!H14581
VCFTA	2027	2027	0	VC!I14581
VN-EAEU	2022	2022	0	EAV!D14558
VN-EAEU	2023	2023	0	EAV!E14558
VN-EAEU	2024	2024	0	EAV!F14558
VN-EAEU	2025	2025	0	EAV!G14558
VN-EAEU	2026	2026	0	EAV!H14558
VN-EAEU	2027	2027	0	EAV!I14558
AHKFTA	2022	2022	12	AKH!D14558
AHKFTA	2023	2023	8	AKH!E14558
AHKFTA	2024	2024	8	AKH!F14558
AHKFTA	2025	2025	4	AKH!G14558
AHKFTA	2026	2026	4	AKH!H14558
AHKFTA	2027	2027	0	AKH!I14558
EVFTA	2022	2022	10	EV-NK!D14573
EVFTA	2023	2023	6,6	EV-NK!E14573

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	3,3	EV-NK!F14573
EVFTA	2025	2025	0	EV-NK!G14573
EVFTA	2026	2026	0	EV-NK!H14573
EVFTA	2027	2027	0	EV-NK!I14573
UKVFTA	2022	2022	10	UKV!D14572
UKVFTA	2023	2023	6,6	UKV!E14572
UKVFTA	2024	2024	3,3	UKV!F14572
UKVFTA	2025	2025	0	UKV!G14572
UKVFTA	2026	2026	0	UKV!H14572
UKVFTA	2027	2027	0	UKV!I14572
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14565
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14565
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14565
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14565
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14565
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14565
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14565
RCEP A	2022	2022	0	RCEPT-A!D14560
RCEP A	2023	2023	0	RCEPT-A!E14560
RCEP A	2024	2024	0	RCEPT-A!F14560
RCEP A	2025	2025	0	RCEPT-A!G14560
RCEP A	2026	2026	0	RCEPT-A!H14560
RCEP A	2027	2027	0	RCEPT-A!I14560
RCEP B	2022	2022	0	B!D14560
RCEP B	2023	2023	0	B!E14560
RCEP B	2024	2024	0	B!F14560

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G14560
RCEP B	2026	2026	0	B!H14560
RCEP B	2027	2027	0	B!I14560
RCEP C	2022	2022	0	C!D14560
RCEP C	2023	2023	0	C!E14560
RCEP C	2024	2024	0	C!F14560
RCEP C	2025	2025	0	C!G14560
RCEP C	2026	2026	0	C!H14560
RCEP C	2027	2027	0	C!I14560
RCEP D	2022	2022	0	D!D14559
RCEP D	2023	2023	0	D!E14559
RCEP D	2024	2024	0	D!F14559
RCEP D	2025	2025	0	D!G14559
RCEP D	2026	2026	0	D!H14559
RCEP D	2027	2027	0	D!I14559
RCEP E	2022	2022	0	E!D14563
RCEP E	2023	2023	0	E!E14563
RCEP E	2024	2024	0	E!F14563
RCEP E	2025	2025	0	E!G14563
RCEP E	2026	2026	0	E!H14563
RCEP E	2027	2027	0	E!I14563
RCEP F	2022	2022	0	F!D14560
RCEP F	2023	2023	0	F!E14560
RCEP F	2024	2024	0	F!F14560
RCEP F	2025	2025	0	F!G14560
RCEP F	2026	2026	0	F!H14560

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I14560
VIFTA	2024	2024	16	VI!F13550
VIFTA	2025	2025	12	VI!G13550
VIFTA	2026	2026	8	VI!H13550
VIFTA	2027	2027	4	VI!I13550

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8512.90 has 2 lines; 8512.90.10 is distinguished from its siblings by: Of goods of subheading 8512.10.	8512.90.20 Of goods of subheading 8512.20, 8512.30 or 8512.40	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 8512.90.10. 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 20% for 8512.90.10 was checked against BT2026 (cell BT2026!N15236), 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.