Vietnam Tariff Intelligence

HS 8532.21.00 detail

HS code	8532.21.00
Description	Electrical capacitors, fixed, variable or adjustable (pre-set) / - Other fixed capacitors: / - - Tantalum
Unit	kg/chiếc
Generated	11/11/2026 07:55:35
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/85322100/

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!K15720
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15720
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15720
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

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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		0	AC!E15052
ATIGA	2022	2022	0	AT!E14984
ATIGA	2023	2023	0	AT!F14984
ATIGA	2024	2024	0	AT!G14984
ATIGA	2025	2025	0	AT!H14984
ATIGA	2026	2026	0	AT!I14984
ATIGA	2027	2027	0	AT!J14984
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15038
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15038
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15038

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15038
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15038
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15038
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15039
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15039
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15039
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15039
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15039
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15039
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15042
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14990
AIFTA	30/12/2022	2022	0	AI!F14998
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14998
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14998
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14998
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14998
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14998
VKFTA	2022	2022	0	VK!E15038
VKFTA	2023	2023	0	VK!F15038
VKFTA	2024	2024	0	VK!G15038
VKFTA	2025	2025	0	VK!H15038
VKFTA	2026	2026	0	VK!I15038
VKFTA	2027	2027	0	VK!J15038
VCFTA	2022	2022	0	VC!D15093
VCFTA	2023	2023	0	VC!E15093
VCFTA	2024	2024	0	VC!F15093

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15093
VCFTA	2026	2026	0	VC!H15093
VCFTA	2027	2027	0	VC!I15093
VN-EAEU	2022	2022	*	EAV!D15072
VN-EAEU	2023	2023	*	EAV!E15072
VN-EAEU	2024	2024	*	EAV!F15072
VN-EAEU	2025	2025	*	EAV!G15072
VN-EAEU	2026	2026	*	EAV!H15072
VN-EAEU	2027	2027	*	EAV!I15072
AHKFTA	2022	2022	0	AKH!D15070
AHKFTA	2023	2023	0	AKH!E15070
AHKFTA	2024	2024	0	AKH!F15070
AHKFTA	2025	2025	0	AKH!G15070
AHKFTA	2026	2026	0	AKH!H15070
AHKFTA	2027	2027	0	AKH!I15070
EVFTA	2022	2022	0	EV-NK!D15076
EVFTA	2023	2023	0	EV-NK!E15076
EVFTA	2024	2024	0	EV-NK!F15076
EVFTA	2025	2025	0	EV-NK!G15076
EVFTA	2026	2026	0	EV-NK!H15076
EVFTA	2027	2027	0	EV-NK!I15076
UKVFTA	2022	2022	0	UKV!D15075
UKVFTA	2023	2023	0	UKV!E15075
UKVFTA	2024	2024	0	UKV!F15075
UKVFTA	2025	2025	0	UKV!G15075
UKVFTA	2026	2026	0	UKV!H15075

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15075
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15068
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15068
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15068
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15068
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15068
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15068
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15068
RCEP A	2022	2022	0	RCEPT-A!D15063
RCEP A	2023	2023	0	RCEPT-A!E15063
RCEP A	2024	2024	0	RCEPT-A!F15063
RCEP A	2025	2025	0	RCEPT-A!G15063
RCEP A	2026	2026	0	RCEPT-A!H15063
RCEP A	2027	2027	0	RCEPT-A!I15063
RCEP B	2022	2022	0	B!D15063
RCEP B	2023	2023	0	B!E15063
RCEP B	2024	2024	0	B!F15063
RCEP B	2025	2025	0	B!G15063
RCEP B	2026	2026	0	B!H15063
RCEP B	2027	2027	0	B!I15063
RCEP C	2022	2022	0	C!D15063
RCEP C	2023	2023	0	C!E15063
RCEP C	2024	2024	0	C!F15063
RCEP C	2025	2025	0	C!G15063
RCEP C	2026	2026	0	C!H15063
RCEP C	2027	2027	0	C!I15063

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15062
RCEP D	2023	2023	0	D!E15062
RCEP D	2024	2024	0	D!F15062
RCEP D	2025	2025	0	D!G15062
RCEP D	2026	2026	0	D!H15062
RCEP D	2027	2027	0	D!I15062
RCEP E	2022	2022	0	E!D15066
RCEP E	2023	2023	0	E!E15066
RCEP E	2024	2024	0	E!F15066
RCEP E	2025	2025	0	E!G15066
RCEP E	2026	2026	0	E!H15066
RCEP E	2027	2027	0	E!I15066
RCEP F	2022	2022	0	F!D15063
RCEP F	2023	2023	0	F!E15063
RCEP F	2024	2024	0	F!F15063
RCEP F	2025	2025	0	F!G15063
RCEP F	2026	2026	0	F!H15063
RCEP F	2027	2027	0	F!I15063
VIFTA	2024	2024	0	VI!F14034
VIFTA	2025	2025	0	VI!G14034
VIFTA	2026	2026	0	VI!H14034
VIFTA	2027	2027	0	VI!I14034

Advisory & warnings

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 8532.21.00. 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 8532.21.00 was checked against BT2026 (cell BT2026!N15720), 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.