

## HS 8533.10.10 detail

|                     |                                                                                                                                                                         |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8533.10.10                                                                                                                                                              |
| Description         | Electrical resistors (including rheostats and potentiometers), other than heating resistors / - Fixed carbon resistors, composition or film type: / - - Surface mounted |
| Unit                | kg/chiếc                                                                                                                                                                |
| Generated           | 01/11/2026 16:51:41                                                                                                                                                     |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/85331010/">https://mail.vietnamtariff.com/hs-code/85331010/</a>                                                         |

### 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!K15730 |
| Preferential (MFN)   | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N15730 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15730 |
| 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<br>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!E15063 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E14995 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F14995 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G14995 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H14995 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I14995 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J14995 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E15049 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F15049 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G15049 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H15049   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I15049   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J15049   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E15050   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F15050   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G15050   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H15050   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I15050   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J15050   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F15053   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H15001 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F15009   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G15009   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H15009   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I15009   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J15009   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K15009   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E15049   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F15049   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G15049   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H15049   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I15049   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J15049   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D15104   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E15104   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F15104   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G15104    |
| VCFTA   | 2026   | 2026 | 0            | VC!H15104    |
| VCFTA   | 2027   | 2027 | 0            | VC!I15104    |
| VN-EAEU | 2022   | 2022 | *            | EAV!D15083   |
| VN-EAEU | 2023   | 2023 | *            | EAV!E15083   |
| VN-EAEU | 2024   | 2024 | *            | EAV!F15083   |
| VN-EAEU | 2025   | 2025 | *            | EAV!G15083   |
| VN-EAEU | 2026   | 2026 | *            | EAV!H15083   |
| VN-EAEU | 2027   | 2027 | *            | EAV!I15083   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D15081   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E15081   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F15081   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G15081   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H15081   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I15081   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D15087 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E15087 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F15087 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G15087 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H15087 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I15087 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D15086   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E15086   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F15086   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G15086   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H15086   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I15086     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D15079   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E15079   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F15079   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G15079   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H15079   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I15079   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J15079   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D15074 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E15074 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F15074 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G15074 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H15074 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I15074 |
| RCEP B | 2022   | 2022           | 0            | B!D15074       |
| RCEP B | 2023   | 2023           | 0            | B!E15074       |
| RCEP B | 2024   | 2024           | 0            | B!F15074       |
| RCEP B | 2025   | 2025           | 0            | B!G15074       |
| RCEP B | 2026   | 2026           | 0            | B!H15074       |
| RCEP B | 2027   | 2027           | 0            | B!I15074       |
| RCEP C | 2022   | 2022           | 0            | C!D15074       |
| RCEP C | 2023   | 2023           | 0            | C!E15074       |
| RCEP C | 2024   | 2024           | 0            | C!F15074       |
| RCEP C | 2025   | 2025           | 0            | C!G15074       |
| RCEP C | 2026   | 2026           | 0            | C!H15074       |
| RCEP C | 2027   | 2027           | 0            | C!I15074       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2022   | 2022 | 0            | D!D15073  |
| RCEP D | 2023   | 2023 | 0            | D!E15073  |
| RCEP D | 2024   | 2024 | 0            | D!F15073  |
| RCEP D | 2025   | 2025 | 0            | D!G15073  |
| RCEP D | 2026   | 2026 | 0            | D!H15073  |
| RCEP D | 2027   | 2027 | 0            | D!I15073  |
| RCEP E | 2022   | 2022 | 0            | E!D15077  |
| RCEP E | 2023   | 2023 | 0            | E!E15077  |
| RCEP E | 2024   | 2024 | 0            | E!F15077  |
| RCEP E | 2025   | 2025 | 0            | E!G15077  |
| RCEP E | 2026   | 2026 | 0            | E!H15077  |
| RCEP E | 2027   | 2027 | 0            | E!I15077  |
| RCEP F | 2022   | 2022 | 0            | F!D15074  |
| RCEP F | 2023   | 2023 | 0            | F!E15074  |
| RCEP F | 2024   | 2024 | 0            | F!F15074  |
| RCEP F | 2025   | 2025 | 0            | F!G15074  |
| RCEP F | 2026   | 2026 | 0            | F!H15074  |
| RCEP F | 2027   | 2027 | 0            | F!I15074  |
| VIFTA  | 2024   | 2024 | 0            | VI!F14044 |
| VIFTA  | 2025   | 2025 | 0            | VI!G14044 |
| VIFTA  | 2026   | 2026 | 0            | VI!H14044 |
| VIFTA  | 2027   | 2027 | 0            | VI!I14044 |

### 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 8533.10 has 2 lines; 8533.10.10 is distinguished from its siblings by: Surface mounted.   | 8533.10.90 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 8533.10.10. 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 0% for 8533.10.10 was checked against BT2026 (cell BT2026!N15730), 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.