Vietnam Tariff Intelligence

HS 8534.00.90 detail

HS code	8534.00.90
Description	Printed circuits / - Other
Unit	kg/chiếc
Generated	10/11/2026 11:46:11
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/85340090/

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!K15744
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15744
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15744
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
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!E15078
ATIGA	2022	2022	0	AT!E15010
ATIGA	2023	2023	0	AT!F15010
ATIGA	2024	2024	0	AT!G15010
ATIGA	2025	2025	0	AT!H15010
ATIGA	2026	2026	0	AT!I15010
ATIGA	2027	2027	0	AT!J15010
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15064
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15064
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15064

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15064
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15064
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15064
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15065
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15065
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15065
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15065
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15065
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15065
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15068
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15016
AIFTA	30/12/2022	2022	0	AI!F15024
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15024
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15024
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15024
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15024
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15024
VKFTA	2022	2022	0	VK!E15064
VKFTA	2023	2023	0	VK!F15064
VKFTA	2024	2024	0	VK!G15064
VKFTA	2025	2025	0	VK!H15064
VKFTA	2026	2026	0	VK!I15064
VKFTA	2027	2027	0	VK!J15064
VCFTA	2022	2022	0	VC!D15119
VCFTA	2023	2023	0	VC!E15119
VCFTA	2024	2024	0	VC!F15119

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15119
VCFTA	2026	2026	0	VC!H15119
VCFTA	2027	2027	0	VC!I15119
VN-EAEU	2022	2022	*	EAV!D15098
VN-EAEU	2023	2023	*	EAV!E15098
VN-EAEU	2024	2024	*	EAV!F15098
VN-EAEU	2025	2025	*	EAV!G15098
VN-EAEU	2026	2026	*	EAV!H15098
VN-EAEU	2027	2027	*	EAV!I15098
AHKFTA	2022	2022	*	AKH!D15096
AHKFTA	2023	2023	*	AKH!E15096
AHKFTA	2024	2024	*	AKH!F15096
AHKFTA	2025	2025	*	AKH!G15096
AHKFTA	2026	2026	*	AKH!H15096
AHKFTA	2027	2027	*	AKH!I15096
EVFTA	2022	2022	0	EV-NK!D15102
EVFTA	2023	2023	0	EV-NK!E15102
EVFTA	2024	2024	0	EV-NK!F15102
EVFTA	2025	2025	0	EV-NK!G15102
EVFTA	2026	2026	0	EV-NK!H15102
EVFTA	2027	2027	0	EV-NK!I15102
UKVFTA	2022	2022	0	UKV!D15101
UKVFTA	2023	2023	0	UKV!E15101
UKVFTA	2024	2024	0	UKV!F15101
UKVFTA	2025	2025	0	UKV!G15101
UKVFTA	2026	2026	0	UKV!H15101

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15101
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15094
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15094
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15094
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15094
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15094
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15094
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15094
RCEP A	2022	2022	0	RCEPT-A!D15089
RCEP A	2023	2023	0	RCEPT-A!E15089
RCEP A	2024	2024	0	RCEPT-A!F15089
RCEP A	2025	2025	0	RCEPT-A!G15089
RCEP A	2026	2026	0	RCEPT-A!H15089
RCEP A	2027	2027	0	RCEPT-A!I15089
RCEP B	2022	2022	0	B!D15089
RCEP B	2023	2023	0	B!E15089
RCEP B	2024	2024	0	B!F15089
RCEP B	2025	2025	0	B!G15089
RCEP B	2026	2026	0	B!H15089
RCEP B	2027	2027	0	B!I15089
RCEP C	2022	2022	0	C!D15089
RCEP C	2023	2023	0	C!E15089
RCEP C	2024	2024	0	C!F15089
RCEP C	2025	2025	0	C!G15089
RCEP C	2026	2026	0	C!H15089
RCEP C	2027	2027	0	C!I15089

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15088
RCEP D	2023	2023	0	D!E15088
RCEP D	2024	2024	0	D!F15088
RCEP D	2025	2025	0	D!G15088
RCEP D	2026	2026	0	D!H15088
RCEP D	2027	2027	0	D!I15088
RCEP E	2022	2022	0	E!D15092
RCEP E	2023	2023	0	E!E15092
RCEP E	2024	2024	0	E!F15092
RCEP E	2025	2025	0	E!G15092
RCEP E	2026	2026	0	E!H15092
RCEP E	2027	2027	0	E!I15092
RCEP F	2022	2022	0	F!D15089
RCEP F	2023	2023	0	F!E15089
RCEP F	2024	2024	0	F!F15089
RCEP F	2025	2025	0	F!G15089
RCEP F	2026	2026	0	F!H15089
RCEP F	2027	2027	0	F!I15089
VIFTA	2024	2024	0	VI!F14058
VIFTA	2025	2025	0	VI!G14058
VIFTA	2026	2026	0	VI!H14058
VIFTA	2027	2027	0	VI!I14058

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)		11/2018/TT-BTTTT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8534.00 has 4 lines; 8534.00.90 is distinguished from its siblings by: Other.	8534.00.10 Single-sided; 8534.00.20 Double-sided; 8534.00.30 Multi-layer	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 8534.00.90. 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 8534.00.90 was checked against BT2026 (cell BT2026!N15744), 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
SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)

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.