Vietnam Tariff Intelligence

HS 8546.20.10 detail

HS code	8546.20.10
Description	Electrical insulators of any material / - Of ceramics: / - - Transformer bushings and circuit breaker insulators
Unit	kg/chiếc
Generated	03/11/2026 16:03:02
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/85462010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16124
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N16124
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16124
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
VIFTA	2.9	2.9%	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!E15473
ATIGA	2022	2022	0	AT!E15402

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F15402
ATIGA	2024	2024	0	AT!G15402
ATIGA	2025	2025	0	AT!H15402
ATIGA	2026	2026	0	AT!I15402
ATIGA	2027	2027	0	AT!J15402
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15458
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15458
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15458
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15458
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15458
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15458
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15459
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15459
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15459
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15459
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15459
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15459
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15460
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15408
AIFTA	30/12/2022	2022	0	AI!F15416
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15416
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15416
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15416
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15416
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15416
VKFTA	2022	2022	0	VK!E15456

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F15456
VKFTA	2024	2024	0	VK!G15456
VKFTA	2025	2025	0	VK!H15456
VKFTA	2026	2026	0	VK!I15456
VKFTA	2027	2027	0	VK!J15456
VCFTA	2022	2022	5	VC!D15518
VCFTA	2023	2023	5	VC!E15518
VCFTA	2024	2024	0	VC!F15518
VCFTA	2025	2025	0	VC!G15518
VCFTA	2026	2026	0	VC!H15518
VCFTA	2027	2027	0	VC!I15518
VN-EAEU	2022	2022	0	EAV!D15492
VN-EAEU	2023	2023	0	EAV!E15492
VN-EAEU	2024	2024	0	EAV!F15492
VN-EAEU	2025	2025	0	EAV!G15492
VN-EAEU	2026	2026	0	EAV!H15492
VN-EAEU	2027	2027	0	EAV!I15492
AHKFTA	2022	2022	0	AKH!D15495
AHKFTA	2023	2023	0	AKH!E15495
AHKFTA	2024	2024	0	AKH!F15495
AHKFTA	2025	2025	0	AKH!G15495
AHKFTA	2026	2026	0	AKH!H15495
AHKFTA	2027	2027	0	AKH!I15495
EVFTA	2022	2022	0	EV-NK!D15501
EVFTA	2023	2023	0	EV-NK!E15501
EVFTA	2024	2024	0	EV-NK!F15501

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G15501
EVFTA	2026	2026	0	EV-NK!H15501
EVFTA	2027	2027	0	EV-NK!I15501
UKVFTA	2022	2022	0	UKV!D15500
UKVFTA	2023	2023	0	UKV!E15500
UKVFTA	2024	2024	0	UKV!F15500
UKVFTA	2025	2025	0	UKV!G15500
UKVFTA	2026	2026	0	UKV!H15500
UKVFTA	2027	2027	0	UKV!I15500
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15489
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15489
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15489
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15489
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15489
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15489
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15489
RCEP A	2022	2022	0	RCEPT-A!D15483
RCEP A	2023	2023	0	RCEPT-A!E15483
RCEP A	2024	2024	0	RCEPT-A!F15483
RCEP A	2025	2025	0	RCEPT-A!G15483
RCEP A	2026	2026	0	RCEPT-A!H15483
RCEP A	2027	2027	0	RCEPT-A!I15483
RCEP B	2022	2022	0	B!D15483
RCEP B	2023	2023	0	B!E15483
RCEP B	2024	2024	0	B!F15483
RCEP B	2025	2025	0	B!G15483

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H15483
RCEP B	2027	2027	0	B!I15483
RCEP C	2022	2022	0	C!D15483
RCEP C	2023	2023	0	C!E15483
RCEP C	2024	2024	0	C!F15483
RCEP C	2025	2025	0	C!G15483
RCEP C	2026	2026	0	C!H15483
RCEP C	2027	2027	0	C!I15483
RCEP D	2022	2022	0	D!D15482
RCEP D	2023	2023	0	D!E15482
RCEP D	2024	2024	0	D!F15482
RCEP D	2025	2025	0	D!G15482
RCEP D	2026	2026	0	D!H15482
RCEP D	2027	2027	0	D!I15482
RCEP E	2022	2022	0	E!D15486
RCEP E	2023	2023	0	E!E15486
RCEP E	2024	2024	0	E!F15486
RCEP E	2025	2025	0	E!G15486
RCEP E	2026	2026	0	E!H15486
RCEP E	2027	2027	0	E!I15486
RCEP F	2022	2022	0	F!D15483
RCEP F	2023	2023	0	F!E15483
RCEP F	2024	2024	0	F!F15483
RCEP F	2025	2025	0	F!G15483
RCEP F	2026	2026	0	F!H15483
RCEP F	2027	2027	0	F!I15483

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F14445
VIFTA	2025	2025	3.6	VI!G14445
VIFTA	2026	2026	2.9	VI!H14445
VIFTA	2027	2027	2.1	VI!I14445

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 8546.20 has 2 lines; 8546.20.10 is distinguished from its siblings by: Transformer bushings and circuit breaker insulators.	8546.20.90 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 8546.20.10. 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 10% for 8546.20.10 was checked against BT2026 (cell BT2026!N16124), 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.