Vietnam Tariff Intelligence

HS 8549.14.90 detail

HS code	8549.14.90
Description	Electrical and electronic waste and scrap / - Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators: / - - Unsorted and not containing lead, cadmium or mercury: / - - - Other
Unit	kg
Generated	11/11/2026 12:54:04
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/85491490/

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!K16158
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N16158
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16158
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(-MM)	0% (except MM)	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-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	11.4	11.4%	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!E15510
ATIGA	2022	2022	0	AT!E15439
ATIGA	2023	2023	0	AT!F15439
ATIGA	2024	2024	0	AT!G15439
ATIGA	2025	2025	0	AT!H15439
ATIGA	2026	2026	0	AT!I15439
ATIGA	2027	2027	0	AT!J15439
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E15495
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15495
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15495

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15495
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15495
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15495
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15496
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15496
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15496
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15496
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15496
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15496
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15497
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15445
AIFTA	30/12/2022	2022	0	AI!F15453
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15453
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15453
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15453
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15453
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15453
VKFTA	2022	2022	0	VK!E15493
VKFTA	2023	2023	0	VK!F15493
VKFTA	2024	2024	0	VK!G15493
VKFTA	2025	2025	0	VK!H15493
VKFTA	2026	2026	0	VK!I15493
VKFTA	2027	2027	0	VK!J15493
VCFTA	2022	2022	4	VC!D15555
VCFTA	2023	2023	2	VC!E15555
VCFTA	2024	2024	0	VC!F15555

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15555
VCFTA	2026	2026	0	VC!H15555
VCFTA	2027	2027	0	VC!I15555
VN-EAEU	2022	2022	0	EAV!D15529
VN-EAEU	2023	2023	0	EAV!E15529
VN-EAEU	2024	2024	0	EAV!F15529
VN-EAEU	2025	2025	0	EAV!G15529
VN-EAEU	2026	2026	0	EAV!H15529
VN-EAEU	2027	2027	0	EAV!I15529
AHKFTA	2022	2022	12	AKH!D15532
AHKFTA	2023	2023	8	AKH!E15532
AHKFTA	2024	2024	8	AKH!F15532
AHKFTA	2025	2025	4	AKH!G15532
AHKFTA	2026	2026	4	AKH!H15532
AHKFTA	2027	2027	0	AKH!I15532
EVFTA	2022	2022	10	EV-NK!D15538
EVFTA	2023	2023	6,6	EV-NK!E15538
EVFTA	2024	2024	3,3	EV-NK!F15538
EVFTA	2025	2025	0	EV-NK!G15538
EVFTA	2026	2026	0	EV-NK!H15538
EVFTA	2027	2027	0	EV-NK!I15538
UKVFTA	2022	2022	10	UKV!D15537
UKVFTA	2023	2023	6,6	UKV!E15537
UKVFTA	2024	2024	3,3	UKV!F15537
UKVFTA	2025	2025	0	UKV!G15537
UKVFTA	2026	2026	0	UKV!H15537

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15537
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15526
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15526
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15526
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15526
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15526
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15526
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15526
RCEP A	2022	2022	0	RCEPT-A!D15520
RCEP A	2023	2023	0	RCEPT-A!E15520
RCEP A	2024	2024	0	RCEPT-A!F15520
RCEP A	2025	2025	0	RCEPT-A!G15520
RCEP A	2026	2026	0	RCEPT-A!H15520
RCEP A	2027	2027	0	RCEPT-A!I15520
RCEP B	2022	2022	0	B!D15520
RCEP B	2023	2023	0	B!E15520
RCEP B	2024	2024	0	B!F15520
RCEP B	2025	2025	0	B!G15520
RCEP B	2026	2026	0	B!H15520
RCEP B	2027	2027	0	B!I15520
RCEP C	2022	2022	0	C!D15520
RCEP C	2023	2023	0	C!E15520
RCEP C	2024	2024	0	C!F15520
RCEP C	2025	2025	0	C!G15520
RCEP C	2026	2026	0	C!H15520
RCEP C	2027	2027	0	C!I15520

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15519
RCEP D	2023	2023	0	D!E15519
RCEP D	2024	2024	0	D!F15519
RCEP D	2025	2025	0	D!G15519
RCEP D	2026	2026	0	D!H15519
RCEP D	2027	2027	0	D!I15519
RCEP E	2022	2022	0	E!D15523
RCEP E	2023	2023	0	E!E15523
RCEP E	2024	2024	0	E!F15523
RCEP E	2025	2025	0	E!G15523
RCEP E	2026	2026	0	E!H15523
RCEP E	2027	2027	0	E!I15523
RCEP F	2022	2022	0	F!D15520
RCEP F	2023	2023	0	F!E15520
RCEP F	2024	2024	0	F!F15520
RCEP F	2025	2025	0	F!G15520
RCEP F	2026	2026	0	F!H15520
RCEP F	2027	2027	0	F!I15520
VIFTA	2024	2024	17.1	VI!F14479
VIFTA	2025	2025	14.3	VI!G14479
VIFTA	2026	2026	11.4	VI!H14479
VIFTA	2027	2027	8.6	VI!I14479

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 8549.14 has 3 lines; 8549.14.90 is distinguished from its siblings by: Other.	8549.14.10 Of primary cells and primary batteries; 8549.14.20 Of electric accumulators of a kind used in aircraft	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8549.14.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8549.14.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8549.14.90. 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 20% for 8549.14.90 was checked against BT2026 (cell BT2026!N16158), 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.