Vietnam Tariff Intelligence

# HS 8506.60.10 detail

| | |
|---|---|
| **HS code** | 8506.60.10 |
| **Description** | Primary cells and primary batteries / - Air-zinc: / - - Having an external volume not exceeding 300 cm³ |
| **Unit** | chiếc |
| **Generated** | 08/11/2026 04:43:46 |
| **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/85066010/ |

## 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!K15083 |
| Preferential (MFN) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15083 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15083 |
| 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 |
| AJCEP | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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 |
| 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 |
| 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 |
| AKFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| VKFTA | 5 | 5% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 13,3 | 13.3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 13,3 | 13.3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 13,3 | 13.3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 11.4 | 11.4% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 20 | 20% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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 |
| AIFTA | 22.5 | 22.5% | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |  | 0 | AC!E14381 |
| ATIGA | 2022 | 2022 | 0 | AT!E14322 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2023 | 2023 | 0 | AT!F14322 |
| ATIGA | 2024 | 2024 | 0 | AT!G14322 |
| ATIGA | 2025 | 2025 | 0 | AT!H14322 |
| ATIGA | 2026 | 2026 | 0 | AT!I14322 |
| ATIGA | 2027 | 2027 | 0 | AT!J14322 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E14376 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F14376 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G14376 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H14376 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I14376 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J14376 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 2 | VJ!E14377 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F14377 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G14377 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H14377 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I14377 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J14377 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F14380 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H14328 |
| AIFTA | 30/12/2022 | 2022 | 24 | AI!F14336 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 23 | AI!G14336 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 23 | AI!H14336 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 22.5 | AI!I14336 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 22.5 | AI!J14336 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 22.5 | AI!K14336 |
| VKFTA | 2022 | 2022 | 5 | VK!E14367 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2023 | 2023 | 5 | VK!F14367 |
| VKFTA | 2024 | 2024 | 5 | VK!G14367 |
| VKFTA | 2025 | 2025 | 5 | VK!H14367 |
| VKFTA | 2026 | 2026 | 5 | VK!I14367 |
| VKFTA | 2027 | 2027 | 5 | VK!J14367 |
| VCFTA | 2022 | 2022 | 5 | VC!D14422 |
| VCFTA | 2023 | 2023 | 2 | VC!E14422 |
| VCFTA | 2024 | 2024 | 0 | VC!F14422 |
| VCFTA | 2025 | 2025 | 0 | VC!G14422 |
| VCFTA | 2026 | 2026 | 0 | VC!H14422 |
| VCFTA | 2027 | 2027 | 0 | VC!I14422 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D14399 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E14399 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F14399 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14399 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14399 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14399 |
| AHKFTA | 2022 | 2022 | 20 | AKH!D14399 |
| AHKFTA | 2023 | 2023 | 20 | AKH!E14399 |
| AHKFTA | 2024 | 2024 | 20 | AKH!F14399 |
| AHKFTA | 2025 | 2025 | 20 | AKH!G14399 |
| AHKFTA | 2026 | 2026 | 20 | AKH!H14399 |
| AHKFTA | 2027 | 2027 | 20 | AKH!I14399 |
| EVFTA | 2022 | 2022 | 10 | EV-NK!D14414 |
| EVFTA | 2023 | 2023 | 6,6 | EV-NK!E14414 |
| EVFTA | 2024 | 2024 | 3,3 | EV-NK!F14414 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2025 | 2025 | 0 | EV-NK!G14414 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H14414 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14414 |
| UKVFTA | 2022 | 2022 | 10 | UKV!D14413 |
| UKVFTA | 2023 | 2023 | 6,6 | UKV!E14413 |
| UKVFTA | 2024 | 2024 | 3,3 | UKV!F14413 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G14413 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H14413 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I14413 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D14406 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E14406 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F14406 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G14406 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H14406 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I14406 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14406 |
| RCEP A | 2022 | 2022 | 18,7 | RCEPT-A!D14401 |
| RCEP A | 2023 | 2023 | 17,3 | RCEPT-A!E14401 |
| RCEP A | 2024 | 2024 | 16 | RCEPT-A!F14401 |
| RCEP A | 2025 | 2025 | 14,7 | RCEPT-A!G14401 |
| RCEP A | 2026 | 2026 | 13,3 | RCEPT-A!H14401 |
| RCEP A | 2027 | 2027 | 12 | RCEPT-A!I14401 |
| RCEP B | 2022 | 2022 | 18,7 | B!D14401 |
| RCEP B | 2023 | 2023 | 17,3 | B!E14401 |
| RCEP B | 2024 | 2024 | 16 | B!F14401 |
| RCEP B | 2025 | 2025 | 14,7 | B!G14401 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2026 | 2026 | 13,3 | B!H14401 |
| RCEP B | 2027 | 2027 | 12 | B!I14401 |
| RCEP C | 2022 | 2022 | 20 | C!D14401 |
| RCEP C | 2023 | 2023 | 20 | C!E14401 |
| RCEP C | 2024 | 2024 | 20 | C!F14401 |
| RCEP C | 2025 | 2025 | 20 | C!G14401 |
| RCEP C | 2026 | 2026 | 20 | C!H14401 |
| RCEP C | 2027 | 2027 | 20 | C!I14401 |
| RCEP D | 2022 | 2022 | 20 | D!D14400 |
| RCEP D | 2023 | 2023 | 20 | D!E14400 |
| RCEP D | 2024 | 2024 | 20 | D!F14400 |
| RCEP D | 2025 | 2025 | 20 | D!G14400 |
| RCEP D | 2026 | 2026 | 20 | D!H14400 |
| RCEP D | 2027 | 2027 | 20 | D!I14400 |
| RCEP E | 2022 | 2022 | 20 | E!D14404 |
| RCEP E | 2023 | 2023 | 20 | E!E14404 |
| RCEP E | 2024 | 2024 | 20 | E!F14404 |
| RCEP E | 2025 | 2025 | 20 | E!G14404 |
| RCEP E | 2026 | 2026 | 20 | E!H14404 |
| RCEP E | 2027 | 2027 | 20 | E!I14404 |
| RCEP F | 2022 | 2022 | 18,7 | F!D14401 |
| RCEP F | 2023 | 2023 | 17,3 | F!E14401 |
| RCEP F | 2024 | 2024 | 16 | F!F14401 |
| RCEP F | 2025 | 2025 | 14,7 | F!G14401 |
| RCEP F | 2026 | 2026 | 13,3 | F!H14401 |
| RCEP F | 2027 | 2027 | 12 | F!I14401 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VIFTA | 2024 | 2024 | 17,1 | VI!F13397 |
| VIFTA | 2025 | 2025 | 14.3 | VI!G13397 |
| VIFTA | 2026 | 2026 | 11.4 | VI!H13397 |
| VIFTA | 2027 | 2027 | 8.6 | VI!I13397 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, AIFTA 22.5%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving. | MFN 20% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Not verified – check required |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8506.60 has 2 lines; 8506.60.10 is distinguished from its siblings by: Having an external volume not exceeding 300 $cm^3$. | 8506.60.90 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 8506.60.10. 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 20% for 8506.60.10 was checked against BT2026 (cell BT2026!N15083), 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.