Vietnam Tariff Intelligence

HS 8507.10.92 detail

HS code	8507.10.92
Description	Electric accumulators, including separators therefor, whether or not rectangular (including square) / - Lead-acid, of a kind used for starting piston engines: / - - Other: / - - - Nominal voltage of 6 V or 12 V, with a discharge capacity not exceeding 200 Ah: / - - - - Of a height (excluding terminals and handles) not exceeding 13 cm
Unit	chiếc
Generated	09/11/2026 05:10:21
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/85071092/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15094
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15094
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15094
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
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
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
ACFTA	15 (-KH, TH)	15% (except KH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	10	10%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex F)	25	25%	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
VCFTA	27	27%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	40	40%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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)		15	AC!E14393
ATIGA	2022	2022	0	AT!E14334
ATIGA	2023	2023	0	AT!F14334
ATIGA	2024	2024	0	AT!G14334
ATIGA	2025	2025	0	AT!H14334
ATIGA	2026	2026	0	AT!I14334
ATIGA	2027	2027	0	AT!J14334
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E14388
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F14388
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G14388
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H14388

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I14388
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J14388
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14389
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14389
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14389
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14389
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14389
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14389
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F14392
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14340
AIFTA	30/12/2022	2022	*	AI!F14348
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14348
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14348
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14348
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14348
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14348
VKFTA	2022	2022	5	VK!E14379
VKFTA	2023	2023	2,5	VK!F14379
VKFTA	2024	2024	0	VK!G14379
VKFTA	2025	2025	0	VK!H14379
VKFTA	2026	2026	0	VK!I14379
VKFTA	2027	2027	0	VK!J14379
VCFTA	2022	2022	34	VC!D14434
VCFTA	2023	2023	34	VC!E14434
VCFTA	2024	2024	27	VC!F14434
VCFTA	2025	2025	27	VC!G14434

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	27	VC!H14434
VCFTA	2027	2027	27	VC!I14434
VN-EAEU	2022	2022	6,8	EAV!D14411
VN-EAEU	2023	2023	4,5	EAV!E14411
VN-EAEU	2024	2024	2,3	EAV!F14411
VN-EAEU	2025	2025	0	EAV!G14411
VN-EAEU	2026	2026	0	EAV!H14411
VN-EAEU	2027	2027	0	EAV!I14411
AHKFTA	2022	2022	*	AKH!D14411
AHKFTA	2023	2023	*	AKH!E14411
AHKFTA	2024	2024	*	AKH!F14411
AHKFTA	2025	2025	*	AKH!G14411
AHKFTA	2026	2026	*	AKH!H14411
AHKFTA	2027	2027	*	AKH!I14411
EVFTA	2022	2022	12,5	EV-NK!D14426
EVFTA	2023	2023	8,3	EV-NK!E14426
EVFTA	2024	2024	4,1	EV-NK!F14426
EVFTA	2025	2025	0	EV-NK!G14426
EVFTA	2026	2026	0	EV-NK!H14426
EVFTA	2027	2027	0	EV-NK!I14426
UKVFTA	2022	2022	12,5	UKV!D14425
UKVFTA	2023	2023	8,3	UKV!E14425
UKVFTA	2024	2024	4,1	UKV!F14425
UKVFTA	2025	2025	0	UKV!G14425
UKVFTA	2026	2026	0	UKV!H14425
UKVFTA	2027	2027	0	UKV!I14425

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14418
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14418
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14418
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14418
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14418
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14418
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14418
RCEP A	2022	2022	25	RCEPT-A!D14413
RCEP A	2023	2023	25	RCEPT-A!E14413
RCEP A	2024	2024	25	RCEPT-A!F14413
RCEP A	2025	2025	25	RCEPT-A!G14413
RCEP A	2026	2026	25	RCEPT-A!H14413
RCEP A	2027	2027	25	RCEPT-A!I14413
RCEP B	2022	2022	25	B!D14413
RCEP B	2023	2023	25	B!E14413
RCEP B	2024	2024	25	B!F14413
RCEP B	2025	2025	25	B!G14413
RCEP B	2026	2026	25	B!H14413
RCEP B	2027	2027	25	B!I14413
RCEP C	2022	2022	25	C!D14413
RCEP C	2023	2023	25	C!E14413
RCEP C	2024	2024	25	C!F14413
RCEP C	2025	2025	25	C!G14413
RCEP C	2026	2026	25	C!H14413
RCEP C	2027	2027	25	C!I14413
RCEP D	2022	2022	25	D!D14412

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	25	D!E14412
RCEP D	2024	2024	25	D!F14412
RCEP D	2025	2025	25	D!G14412
RCEP D	2026	2026	25	D!H14412
RCEP D	2027	2027	25	D!I14412
RCEP E	2022	2022	25	E!D14416
RCEP E	2023	2023	25	E!E14416
RCEP E	2024	2024	25	E!F14416
RCEP E	2025	2025	25	E!G14416
RCEP E	2026	2026	25	E!H14416
RCEP E	2027	2027	25	E!I14416
RCEP F	2022	2022	25	F!D14413
RCEP F	2023	2023	25	F!E14413
RCEP F	2024	2024	25	F!F14413
RCEP F	2025	2025	25	F!G14413
RCEP F	2026	2026	25	F!H14413
RCEP F	2027	2027	25	F!I14413
VIFTA	2024	2024	20	VI!F13408
VIFTA	2025	2025	15	VI!G13408
VIFTA	2026	2026	10	VI!H13408
VIFTA	2027	2027	5	VI!I13408

Advisory & warnings

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%, VCFTA 27%, AJCEP 30%, AKFTA 40%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 8507.10 has 7 lines; 8507.10.92 is distinguished from its siblings by: Of a height (excluding terminals and handles) not exceeding 13 cm.	8507.10.10 Of a kind used for aircraft; 8507.10.95 Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm; 8507.10.96 Of a height (excluding terminals and handles) exceeding 23 cm; 8507.10.97 Of a height (excluding terminals and handles) not exceeding 13 cm; 8507.10.98 Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm; 8507.10.99 Of a height (excluding terminals and handles) exceeding 23 cm	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 8507.10.92. 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 25% for 8507.10.92 was checked against BT2026 (cell BT2026!N15094), 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
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.