

## HS 8507.20.99 detail

|                     |                                                                                                                                                                                                                                           |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8507.20.99                                                                                                                                                                                                                                |
| Description         | Electric accumulators, including separators therefor, whether or not rectangular (including square) / - Other lead-acid accumulators: / - - Other: / - - - Other: / - - - - Of a height (excluding terminals and handles) exceeding 23 cm |
| Unit                | chiếc                                                                                                                                                                                                                                     |
| Generated           | 01/11/2026 16:32:47                                                                                                                                                                                                                       |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/85072099/">https://mail.vietnamtariff.com/hs-code/85072099/</a>                                                                                                                           |

### 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!K15111 |
| Preferential (MFN)   | 20           | 20%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N15111 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15111 |
| 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<br>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     |
|----------------|--------------|-----------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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 |
| VIFTA          | 8            | 8%              | Consolidated BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| ACFTA          | 15 (-TH)     | 15% (except TH) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 20           | 20%             | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 20           | 20%             | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/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 |

| FTA            | Source value | Rate           | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status           |
|----------------|--------------|----------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------------|
| RCEP (Annex F) | 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          |
| VCFTA          | 21           | 21%            | 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!E14410 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E14351 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F14351 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G14351 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H14351 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I14351 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J14351 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 30           | AJ!E14405 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 30           | AJ!F14405 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 30           | AJ!G14405 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 30           | AJ!H14405   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 30           | AJ!I14405   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 30           | AJ!J14405   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E14406   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F14406   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G14406   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H14406   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I14406   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J14406   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 40           | AK!F14409   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H14357 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F14365   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G14365   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H14365   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I14365   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J14365   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K14365   |
| VKFTA   | 2022                                   | 2022 | 4            | VK!E14396   |
| VKFTA   | 2023                                   | 2023 | 2            | VK!F14396   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G14396   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H14396   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I14396   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J14396   |
| VCFTA   | 2022                                   | 2022 | 26           | VC!D14451   |
| VCFTA   | 2023                                   | 2023 | 26           | VC!E14451   |
| VCFTA   | 2024                                   | 2024 | 21           | VC!F14451   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2025   | 2025 | 21           | VC!G14451    |
| VCFTA   | 2026   | 2026 | 21           | VC!H14451    |
| VCFTA   | 2027   | 2027 | 21           | VC!I14451    |
| VN-EAEU | 2022   | 2022 | 5,5          | EAV!D14428   |
| VN-EAEU | 2023   | 2023 | 3,6          | EAV!E14428   |
| VN-EAEU | 2024   | 2024 | 1,8          | EAV!F14428   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G14428   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H14428   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I14428   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D14428   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E14428   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F14428   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G14428   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H14428   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I14428   |
| EVFTA   | 2022   | 2022 | 10           | EV-NK!D14443 |
| EVFTA   | 2023   | 2023 | 6,6          | EV-NK!E14443 |
| EVFTA   | 2024   | 2024 | 3,3          | EV-NK!F14443 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G14443 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H14443 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I14443 |
| UKVFTA  | 2022   | 2022 | 10           | UKV!D14442   |
| UKVFTA  | 2023   | 2023 | 6,6          | UKV!E14442   |
| UKVFTA  | 2024   | 2024 | 3,3          | UKV!F14442   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G14442   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H14442   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I14442     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D14435   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E14435   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F14435   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G14435   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H14435   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I14435   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J14435   |
| RCEP A | 2022   | 2022           | 20           | RCEPT-A!D14430 |
| RCEP A | 2023   | 2023           | 20           | RCEPT-A!E14430 |
| RCEP A | 2024   | 2024           | 20           | RCEPT-A!F14430 |
| RCEP A | 2025   | 2025           | 20           | RCEPT-A!G14430 |
| RCEP A | 2026   | 2026           | 20           | RCEPT-A!H14430 |
| RCEP A | 2027   | 2027           | 20           | RCEPT-A!I14430 |
| RCEP B | 2022   | 2022           | 20           | B!D14430       |
| RCEP B | 2023   | 2023           | 20           | B!E14430       |
| RCEP B | 2024   | 2024           | 20           | B!F14430       |
| RCEP B | 2025   | 2025           | 20           | B!G14430       |
| RCEP B | 2026   | 2026           | 20           | B!H14430       |
| RCEP B | 2027   | 2027           | 20           | B!I14430       |
| RCEP C | 2022   | 2022           | 20           | C!D14430       |
| RCEP C | 2023   | 2023           | 20           | C!E14430       |
| RCEP C | 2024   | 2024           | 20           | C!F14430       |
| RCEP C | 2025   | 2025           | 20           | C!G14430       |
| RCEP C | 2026   | 2026           | 20           | C!H14430       |
| RCEP C | 2027   | 2027           | 20           | C!I14430       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2022   | 2022 | 20           | D!D14429  |
| RCEP D | 2023   | 2023 | 20           | D!E14429  |
| RCEP D | 2024   | 2024 | 20           | D!F14429  |
| RCEP D | 2025   | 2025 | 20           | D!G14429  |
| RCEP D | 2026   | 2026 | 20           | D!H14429  |
| RCEP D | 2027   | 2027 | 20           | D!I14429  |
| RCEP E | 2022   | 2022 | 20           | E!D14433  |
| RCEP E | 2023   | 2023 | 20           | E!E14433  |
| RCEP E | 2024   | 2024 | 20           | E!F14433  |
| RCEP E | 2025   | 2025 | 20           | E!G14433  |
| RCEP E | 2026   | 2026 | 20           | E!H14433  |
| RCEP E | 2027   | 2027 | 20           | E!I14433  |
| RCEP F | 2022   | 2022 | 20           | F!D14430  |
| RCEP F | 2023   | 2023 | 20           | F!E14430  |
| RCEP F | 2024   | 2024 | 20           | F!F14430  |
| RCEP F | 2025   | 2025 | 20           | F!G14430  |
| RCEP F | 2026   | 2026 | 20           | F!H14430  |
| RCEP F | 2027   | 2027 | 20           | F!I14430  |
| VIFTA  | 2024   | 2024 | 16           | VI!F13425 |
| VIFTA  | 2025   | 2025 | 12           | VI!G13425 |
| VIFTA  | 2026   | 2026 | 8            | VI!H13425 |
| VIFTA  | 2027   | 2027 | 4            | VI!I13425 |

### 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 ATKTK 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) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, VCFTA 21%, AJCEP 30%, AKFTA 40%: 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 8507.20 has 7 lines; 8507.20.99 is distinguished from its siblings by: Of a height (excluding terminals and handles) exceeding 23 cm.                                                                                                                                       | 8507.20.10 Of a kind used for aircraft; 8507.20.94 Of a height (excluding terminals and handles) not exceeding 13 cm; 8507.20.95 Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm; 8507.20.96 Of a height (excluding terminals and handles) exceeding 23 cm; 8507.20.97 Of a height (excluding terminals and handles) not exceeding 13 cm; 8507.20.98 Of a height (excluding terminals and handles) exceeding 13 cm but not 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 8507.20.99. 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 8507.20.99 was checked against BT2026 (cell BT2026!N15111), 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.