Vietnam Tariff Intelligence

HS 8507.30.90 detail

HS code	8507.30.90
Description	Electric accumulators, including separators therefor, whether or not rectangular (including square) / - Nickel-cadmium: / - - Other
Unit	chiếc
Generated	05/11/2026 06:42:53
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/85073090/

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!K15114
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N15114
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15114
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	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 C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	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
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
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)		0	AC!E14413
ATIGA	2022	2022	0	AT!E14354
ATIGA	2023	2023	0	AT!F14354
ATIGA	2024	2024	0	AT!G14354
ATIGA	2025	2025	0	AT!H14354
ATIGA	2026	2026	0	AT!I14354
ATIGA	2027	2027	0	AT!J14354
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14408
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14408
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14408

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14408
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14408
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14408
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14409
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14409
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14409
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14409
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14409
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14409
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14412
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14360
AIFTA	30/12/2022	2022	*	AI!F14368
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14368
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14368
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14368
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14368
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14368
VKFTA	2022	2022	5	VK!E14399
VKFTA	2023	2023	5	VK!F14399
VKFTA	2024	2024	5	VK!G14399
VKFTA	2025	2025	5	VK!H14399
VKFTA	2026	2026	5	VK!I14399
VKFTA	2027	2027	5	VK!J14399
VCFTA	2022	2022	0	VC!D14454
VCFTA	2023	2023	0	VC!E14454
VCFTA	2024	2024	0	VC!F14454

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14454
VCFTA	2026	2026	0	VC!H14454
VCFTA	2027	2027	0	VC!I14454
VN-EAEU	2022	2022	0	EAV!D14431
VN-EAEU	2023	2023	0	EAV!E14431
VN-EAEU	2024	2024	0	EAV!F14431
VN-EAEU	2025	2025	0	EAV!G14431
VN-EAEU	2026	2026	0	EAV!H14431
VN-EAEU	2027	2027	0	EAV!I14431
VNCU	2022	2022	0	VNCU!D992
VNCU	2023 - 2027		0	VNCU!E992
AHKFTA	2022	2022	*	AKH!D14431
AHKFTA	2023	2023	*	AKH!E14431
AHKFTA	2024	2024	*	AKH!F14431
AHKFTA	2025	2025	*	AKH!G14431
AHKFTA	2026	2026	*	AKH!H14431
AHKFTA	2027	2027	*	AKH!I14431
EVFTA	2022	2022	10	EV-NK!D14446
EVFTA	2023	2023	6,6	EV-NK!E14446
EVFTA	2024	2024	3,3	EV-NK!F14446
EVFTA	2025	2025	0	EV-NK!G14446
EVFTA	2026	2026	0	EV-NK!H14446
EVFTA	2027	2027	0	EV-NK!I14446
UKVFTA	2022	2022	10	UKV!D14445
UKVFTA	2023	2023	6,6	UKV!E14445
UKVFTA	2024	2024	3,3	UKV!F14445

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G14445
UKVFTA	2026	2026	0	UKV!H14445
UKVFTA	2027	2027	0	UKV!I14445
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14438
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14438
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14438
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14438
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14438
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14438
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14438
RCEP A	2022	2022	18	RCEPT-A!D14433
RCEP A	2023	2023	16	RCEPT-A!E14433
RCEP A	2024	2024	14	RCEPT-A!F14433
RCEP A	2025	2025	12	RCEPT-A!G14433
RCEP A	2026	2026	10	RCEPT-A!H14433
RCEP A	2027	2027	8	RCEPT-A!I14433
RCEP B	2022	2022	18	B!D14433
RCEP B	2023	2023	16	B!E14433
RCEP B	2024	2024	14	B!F14433
RCEP B	2025	2025	12	B!G14433
RCEP B	2026	2026	10	B!H14433
RCEP B	2027	2027	8	B!I14433
RCEP C	2022	2022	18	C!D14433
RCEP C	2023	2023	16	C!E14433
RCEP C	2024	2024	14	C!F14433
RCEP C	2025	2025	12	C!G14433

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	10	C!H14433
RCEP C	2027	2027	8	C!I14433
RCEP D	2022	2022	18,2	D!D14432
RCEP D	2023	2023	16,4	D!E14432
RCEP D	2024	2024	14,5	D!F14432
RCEP D	2025	2025	12,7	D!G14432
RCEP D	2026	2026	10,9	D!H14432
RCEP D	2027	2027	9,1	D!I14432
RCEP E	2022	2022	18	E!D14436
RCEP E	2023	2023	16	E!E14436
RCEP E	2024	2024	14	E!F14436
RCEP E	2025	2025	12	E!G14436
RCEP E	2026	2026	10	E!H14436
RCEP E	2027	2027	8	E!I14436
RCEP F	2022	2022	18	F!D14433
RCEP F	2023	2023	16	F!E14433
RCEP F	2024	2024	14	F!F14433
RCEP F	2025	2025	12	F!G14433
RCEP F	2026	2026	10	F!H14433
RCEP F	2027	2027	8	F!I14433
VIFTA	2024	2024	17.1	VI!F13428
VIFTA	2025	2025	14.3	VI!G13428
VIFTA	2026	2026	11.4	VI!H13428
VIFTA	2027	2027	8.6	VI!I13428

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8507.30 has 2 lines; 8507.30.90 is distinguished from its siblings by: Other.	8507.30.10 Of a kind used for aircraft	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 8507.30.90. 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 8507.30.90 was checked against BT2026 (cell BT2026!N15114), 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.