Vietnam Tariff Intelligence

HS 8512.10.00 detail

HS code	8512.10.00
Description	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles / - Lighting or visual signalling equipment of a kind used on bicycles
Unit	chiếc
Generated	07/11/2026 15:00:16
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/85121000/

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!K15222
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15222
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15222
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
AKFTA	0	0%	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
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
RCEP (Annex A)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VCFTA	22	22%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/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
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	*	* 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!E14526
ATIGA	2022	2022	0	AT!E14467
ATIGA	2023	2023	0	AT!F14467
ATIGA	2024	2024	0	AT!G14467
ATIGA	2025	2025	0	AT!H14467
ATIGA	2026	2026	0	AT!I14467
ATIGA	2027	2027	0	AT!J14467
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14521
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14521
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14521

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14521
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14521
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14521
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E14522
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F14522
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14522
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14522
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14522
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14522
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14525
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14473
AIFTA	30/12/2022	2022	*	AI!F14481
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14481
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14481
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14481
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14481
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14481
VKFTA	2022	2022	0	VK!E14512
VKFTA	2023	2023	0	VK!F14512
VKFTA	2024	2024	0	VK!G14512
VKFTA	2025	2025	0	VK!H14512
VKFTA	2026	2026	0	VK!I14512
VKFTA	2027	2027	0	VK!J14512
VCFTA	2022	2022	28	VC!D14567
VCFTA	2023	2023	28	VC!E14567
VCFTA	2024	2024	22	VC!F14567

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	22	VC!G14567
VCFTA	2026	2026	22	VC!H14567
VCFTA	2027	2027	22	VC!I14567
VN-EAEU	2022	2022	6,8	EAV!D14544
VN-EAEU	2023	2023	4,5	EAV!E14544
VN-EAEU	2024	2024	2,3	EAV!F14544
VN-EAEU	2025	2025	0	EAV!G14544
VN-EAEU	2026	2026	0	EAV!H14544
VN-EAEU	2027	2027	0	EAV!I14544
AHKFTA	2022	2022	25	AKH!D14544
AHKFTA	2023	2023	25	AKH!E14544
AHKFTA	2024	2024	25	AKH!F14544
AHKFTA	2025	2025	25	AKH!G14544
AHKFTA	2026	2026	25	AKH!H14544
AHKFTA	2027	2027	25	AKH!I14544
EVFTA	2022	2022	12,5	EV-NK!D14559
EVFTA	2023	2023	8,3	EV-NK!E14559
EVFTA	2024	2024	4,1	EV-NK!F14559
EVFTA	2025	2025	0	EV-NK!G14559
EVFTA	2026	2026	0	EV-NK!H14559
EVFTA	2027	2027	0	EV-NK!I14559
UKVFTA	2022	2022	12,5	UKV!D14558
UKVFTA	2023	2023	8,3	UKV!E14558
UKVFTA	2024	2024	4,1	UKV!F14558
UKVFTA	2025	2025	0	UKV!G14558
UKVFTA	2026	2026	0	UKV!H14558

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14558
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14551
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14551
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14551
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14551
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14551
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14551
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14551
RCEP A	2022	2022	23,3	RCEPT-A!D14546
RCEP A	2023	2023	21,7	RCEPT-A!E14546
RCEP A	2024	2024	20	RCEPT-A!F14546
RCEP A	2025	2025	18,3	RCEPT-A!G14546
RCEP A	2026	2026	16,7	RCEPT-A!H14546
RCEP A	2027	2027	15	RCEPT-A!I14546
RCEP B	2022	2022	23,3	B!D14546
RCEP B	2023	2023	21,7	B!E14546
RCEP B	2024	2024	20	B!F14546
RCEP B	2025	2025	18,3	B!G14546
RCEP B	2026	2026	16,7	B!H14546
RCEP B	2027	2027	15	B!I14546
RCEP C	2022	2022	25	C!D14546
RCEP C	2023	2023	25	C!E14546
RCEP C	2024	2024	25	C!F14546
RCEP C	2025	2025	25	C!G14546
RCEP C	2026	2026	25	C!H14546
RCEP C	2027	2027	25	C!I14546

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D14545
RCEP D	2023	2023	25	D!E14545
RCEP D	2024	2024	25	D!F14545
RCEP D	2025	2025	25	D!G14545
RCEP D	2026	2026	25	D!H14545
RCEP D	2027	2027	25	D!I14545
RCEP E	2022	2022	25	E!D14549
RCEP E	2023	2023	25	E!E14549
RCEP E	2024	2024	25	E!F14549
RCEP E	2025	2025	25	E!G14549
RCEP E	2026	2026	25	E!H14549
RCEP E	2027	2027	25	E!I14549
RCEP F	2022	2022	23,3	F!D14546
RCEP F	2023	2023	21,7	F!E14546
RCEP F	2024	2024	20	F!F14546
RCEP F	2025	2025	18,3	F!G14546
RCEP F	2026	2026	16,7	F!H14546
RCEP F	2027	2027	15	F!I14546
VIFTA	2024	2024	21.4	VI!F13536
VIFTA	2025	2025	17.9	VI!G13536
VIFTA	2026	2026	14.3	VI!H13536
VIFTA	2027	2027	10.7	VI!I13536

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 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%: 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
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 8512.10.00. 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 8512.10.00 was checked against BT2026 (cell BT2026!N15222), 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.