Vietnam Tariff Intelligence

HS 8533.90.00 detail

HS code	8533.90.00
Description	Electrical resistors (including rheostats and potentiometers), other than heating resistors / - Parts
Unit	kg/chiếc
Generated	04/11/2026 11:09:10
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/85339000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15739
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15739
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15739
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E15072
ATIGA	2022	2022	0	AT!E15004
ATIGA	2023	2023	0	AT!F15004
ATIGA	2024	2024	0	AT!G15004
ATIGA	2025	2025	0	AT!H15004
ATIGA	2026	2026	0	AT!I15004
ATIGA	2027	2027	0	AT!J15004
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15058
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15058
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15058

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15058
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15058
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15058
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15059
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15059
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15059
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15059
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15059
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15059
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15062
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15010
AIFTA	30/12/2022	2022	0	AI!F15018
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15018
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15018
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15018
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15018
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15018
VKFTA	2022	2022	0	VK!E15058
VKFTA	2023	2023	0	VK!F15058
VKFTA	2024	2024	0	VK!G15058
VKFTA	2025	2025	0	VK!H15058
VKFTA	2026	2026	0	VK!I15058
VKFTA	2027	2027	0	VK!J15058
VCFTA	2022	2022	0	VC!D15113
VCFTA	2023	2023	0	VC!E15113
VCFTA	2024	2024	0	VC!F15113

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15113
VCFTA	2026	2026	0	VC!H15113
VCFTA	2027	2027	0	VC!I15113
VN-EAEU	2022	2022	*	EAV!D15092
VN-EAEU	2023	2023	*	EAV!E15092
VN-EAEU	2024	2024	*	EAV!F15092
VN-EAEU	2025	2025	*	EAV!G15092
VN-EAEU	2026	2026	*	EAV!H15092
VN-EAEU	2027	2027	*	EAV!I15092
AHKFTA	2022	2022	0	AKH!D15090
AHKFTA	2023	2023	0	AKH!E15090
AHKFTA	2024	2024	0	AKH!F15090
AHKFTA	2025	2025	0	AKH!G15090
AHKFTA	2026	2026	0	AKH!H15090
AHKFTA	2027	2027	0	AKH!I15090
EVFTA	2022	2022	0	EV-NK!D15096
EVFTA	2023	2023	0	EV-NK!E15096
EVFTA	2024	2024	0	EV-NK!F15096
EVFTA	2025	2025	0	EV-NK!G15096
EVFTA	2026	2026	0	EV-NK!H15096
EVFTA	2027	2027	0	EV-NK!I15096
UKVFTA	2022	2022	0	UKV!D15095
UKVFTA	2023	2023	0	UKV!E15095
UKVFTA	2024	2024	0	UKV!F15095
UKVFTA	2025	2025	0	UKV!G15095
UKVFTA	2026	2026	0	UKV!H15095

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15095
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15088
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15088
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15088
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15088
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15088
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15088
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15088
RCEP A	2022	2022	0	RCEPT-A!D15083
RCEP A	2023	2023	0	RCEPT-A!E15083
RCEP A	2024	2024	0	RCEPT-A!F15083
RCEP A	2025	2025	0	RCEPT-A!G15083
RCEP A	2026	2026	0	RCEPT-A!H15083
RCEP A	2027	2027	0	RCEPT-A!I15083
RCEP B	2022	2022	0	B!D15083
RCEP B	2023	2023	0	B!E15083
RCEP B	2024	2024	0	B!F15083
RCEP B	2025	2025	0	B!G15083
RCEP B	2026	2026	0	B!H15083
RCEP B	2027	2027	0	B!I15083
RCEP C	2022	2022	0	C!D15083
RCEP C	2023	2023	0	C!E15083
RCEP C	2024	2024	0	C!F15083
RCEP C	2025	2025	0	C!G15083
RCEP C	2026	2026	0	C!H15083
RCEP C	2027	2027	0	C!I15083

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15082
RCEP D	2023	2023	0	D!E15082
RCEP D	2024	2024	0	D!F15082
RCEP D	2025	2025	0	D!G15082
RCEP D	2026	2026	0	D!H15082
RCEP D	2027	2027	0	D!I15082
RCEP E	2022	2022	0	E!D15086
RCEP E	2023	2023	0	E!E15086
RCEP E	2024	2024	0	E!F15086
RCEP E	2025	2025	0	E!G15086
RCEP E	2026	2026	0	E!H15086
RCEP E	2027	2027	0	E!I15086
RCEP F	2022	2022	0	F!D15083
RCEP F	2023	2023	0	F!E15083
RCEP F	2024	2024	0	F!F15083
RCEP F	2025	2025	0	F!G15083
RCEP F	2026	2026	0	F!H15083
RCEP F	2027	2027	0	F!I15083
VIFTA	2024	2024	0	VI!F14053
VIFTA	2025	2025	0	VI!G14053
VIFTA	2026	2026	0	VI!H14053
VIFTA	2027	2027	0	VI!I14053

Advisory & warnings

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

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 8533.90.00. 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 0% for 8533.90.00 was checked against BT2026 (cell BT2026!N15739), 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.