Vietnam Tariff Intelligence

# HS 8506 detail

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|---|---|
| **HS code** | 8506 |
| **Description** | Primary cells and primary batteries |
| **Unit** | |
| **Generated** | 09/11/2026 16:40:53 |
| **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/8506/ |

## 13 tariff lines under 8506

| HS code | Description | Unit | Ordinary import duty | MFN | VAT |
|---|---|---|---|---|---|
| 8506.10.11 | Primary cells and primary batteries / - Manganese dioxide: / - - Having an external volume not exceeding 300 cm³: / - - - Zinc-carbon | chiếc | 22.5% | 15% | 8 / 10 (several rates) |
| 8506.10.12 | Primary cells and primary batteries / - Manganese dioxide: / - - Having an external volume not exceeding 300 cm³: / - - - Alkaline | chiếc | 37.5% | 25% | 8 / 10 (several rates) |
| 8506.10.19 | Primary cells and primary batteries / - Manganese dioxide: / - - Having an external volume not exceeding 300 cm³: / - - - Other | chiếc | 37.5% | 25% | 8 / 10 (several rates) |
| 8506.10.91 | Primary cells and primary batteries / - Manganese dioxide: / - - Other: / - - - Zinc-carbon | chiếc | 7.5% | 5% | 8 / 10 (several rates) |
| 8506.10.99 | Primary cells and primary batteries / - Manganese dioxide: / - - Other: / - - - Other | chiếc | 7.5% | 5% | 8 / 10 (several rates) |
| 8506.30.00 | Primary cells and primary batteries / - Mercuric oxide | chiếc | 30% | 20% | 8 / 10 (several rates) |
| 8506.40.00 | Primary cells and primary batteries / - Silver oxide | chiếc | 30% | 20% | 8 / 10 (several rates) |
| 8506.50.00 | Primary cells and primary batteries / - Lithium | chiếc | 30% | 20% | 8 / 10 (several rates) |

| HS code | Description | Unit | Ordinary import duty | MFN | VAT |
|---|---|---|---|---|---|
| 8506.60.10 | Primary cells and primary batteries / - Air-zinc: / - - Having an external volume not exceeding 300 cm³ | chiếc | 30% | 20% | 8 / 10 (several rates) |
| 8506.60.90 | Primary cells and primary batteries / - Air-zinc: / - - Other | chiếc | 7.5% | 5% | 8 / 10 (several rates) |
| 8506.80.30 | Primary cells and primary batteries / - Other primary cells and primary batteries: / - - Having an external volume not exceeding 300 cm³ | chiếc | 37.5% | 25% | 8 / 10 (several rates) |
| 8506.80.90 | Primary cells and primary batteries / - Other primary cells and primary batteries: / - - Other | chiếc | 7.5% | 5% | 8 / 10 (several rates) |
| 8506.90.00 | Primary cells and primary batteries / - Parts | kg/chiếc | 7.5% | 5% | 8 / 10 (several rates) |

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.