Vietnam Tariff Intelligence

HS 8519.30.00 detail

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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!K15416
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15416
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15416
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
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

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
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
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)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/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	27	27%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AIFTA	30	30%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14727
ATIGA	2022	2022	0	AT!E14668

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F14668
ATIGA	2024	2024	0	AT!G14668
ATIGA	2025	2025	0	AT!H14668
ATIGA	2026	2026	0	AT!I14668
ATIGA	2027	2027	0	AT!J14668
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E14722
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14722
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14722
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14722
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14722
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14722
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E14723
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F14723
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14723
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14723
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14723
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14723
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14726
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14674
AIFTA	30/12/2022	2022	32	AI!F14682
AIFTA	31/12/2022 - 30/12/2023	2023	31	AI!G14682
AIFTA	31/12/2023 - 30/12/2024	2024	30.5	AI!H14682
AIFTA	31/12/2024 - 31/12/2025	2025	30	AI!I14682
AIFTA	01/01/2026 - 31/12/2026	2026	30	AI!J14682
AIFTA	01/01/2027 - 31/12/2027	2027	30	AI!K14682
VKFTA	2022	2022	5	VK!E14713

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	5	VK!F14713
VKFTA	2024	2024	5	VK!G14713
VKFTA	2025	2025	5	VK!H14713
VKFTA	2026	2026	5	VK!I14713
VKFTA	2027	2027	5	VK!J14713
VCFTA	2022	2022	34	VC!D14768
VCFTA	2023	2023	34	VC!E14768
VCFTA	2024	2024	27	VC!F14768
VCFTA	2025	2025	27	VC!G14768
VCFTA	2026	2026	27	VC!H14768
VCFTA	2027	2027	27	VC!I14768
VN-EAEU	2022	2022	6,8	EAV!D14745
VN-EAEU	2023	2023	4,5	EAV!E14745
VN-EAEU	2024	2024	2,3	EAV!F14745
VN-EAEU	2025	2025	0	EAV!G14745
VN-EAEU	2026	2026	0	EAV!H14745
VN-EAEU	2027	2027	0	EAV!I14745
AHKFTA	2022	2022	25	AKH!D14745
AHKFTA	2023	2023	25	AKH!E14745
AHKFTA	2024	2024	25	AKH!F14745
AHKFTA	2025	2025	25	AKH!G14745
AHKFTA	2026	2026	25	AKH!H14745
AHKFTA	2027	2027	25	AKH!I14745
EVFTA	2022	2022	12,5	EV-NK!D14760
EVFTA	2023	2023	8,3	EV-NK!E14760
EVFTA	2024	2024	4,1	EV-NK!F14760

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G14760
EVFTA	2026	2026	0	EV-NK!H14760
EVFTA	2027	2027	0	EV-NK!I14760
UKVFTA	2022	2022	12,5	UKV!D14759
UKVFTA	2023	2023	8,3	UKV!E14759
UKVFTA	2024	2024	4,1	UKV!F14759
UKVFTA	2025	2025	0	UKV!G14759
UKVFTA	2026	2026	0	UKV!H14759
UKVFTA	2027	2027	0	UKV!I14759
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14752
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14752
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14752
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14752
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14752
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14752
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14752
RCEP A	2022	2022	22,5	RCEPT-A!D14747
RCEP A	2023	2023	20	RCEPT-A!E14747
RCEP A	2024	2024	17,5	RCEPT-A!F14747
RCEP A	2025	2025	15	RCEPT-A!G14747
RCEP A	2026	2026	12,5	RCEPT-A!H14747
RCEP A	2027	2027	10	RCEPT-A!I14747
RCEP B	2022	2022	22,5	B!D14747
RCEP B	2023	2023	20	B!E14747
RCEP B	2024	2024	17,5	B!F14747
RCEP B	2025	2025	15	B!G14747

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	12,5	B!H14747
RCEP B	2027	2027	10	B!I14747
RCEP C	2022	2022	22,5	C!D14747
RCEP C	2023	2023	20	C!E14747
RCEP C	2024	2024	17,5	C!F14747
RCEP C	2025	2025	15	C!G14747
RCEP C	2026	2026	12,5	C!H14747
RCEP C	2027	2027	10	C!I14747
RCEP D	2022	2022	22,7	D!D14746
RCEP D	2023	2023	20,5	D!E14746
RCEP D	2024	2024	18,2	D!F14746
RCEP D	2025	2025	15,9	D!G14746
RCEP D	2026	2026	13,6	D!H14746
RCEP D	2027	2027	11,4	D!I14746
RCEP E	2022	2022	22,5	E!D14750
RCEP E	2023	2023	20	E!E14750
RCEP E	2024	2024	17,5	E!F14750
RCEP E	2025	2025	15	E!G14750
RCEP E	2026	2026	12,5	E!H14750
RCEP E	2027	2027	10	E!I14750
RCEP F	2022	2022	22,5	F!D14747
RCEP F	2023	2023	20	F!E14747
RCEP F	2024	2024	17,5	F!F14747
RCEP F	2025	2025	15	F!G14747
RCEP F	2026	2026	12,5	F!H14747
RCEP F	2027	2027	10	F!I14747

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	22.5	VI!F13730
VIFTA	2025	2025	20	VI!G13730
VIFTA	2026	2026	17.5	VI!H13730
VIFTA	2027	2027	15	VI!I13730

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%, VCFTA 27%, AIFTA 30%: 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 8519.30.00. 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 8519.30.00 was checked against BT2026 (cell BT2026!N15416), 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 tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.