Vietnam Tariff Intelligence

HS 8545.19.00 detail

HS code	8545.19.00
Description	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes / - Electrodes: / - - Other
Unit	kg/chiếc
Generated	09/11/2026 16:41:34
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/85451900/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16118
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N16118
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16118
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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-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
VIFTA	3.5	3.5%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15466

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E15395
ATIGA	2023	2023	0	AT!F15395
ATIGA	2024	2024	0	AT!G15395
ATIGA	2025	2025	0	AT!H15395
ATIGA	2026	2026	0	AT!I15395
ATIGA	2027	2027	0	AT!J15395
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15451
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15451
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15451
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15451
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15451
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15451
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15452
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15452
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15452
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15452
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15452
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15452
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15453
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15401
AIFTA	30/12/2022	2022	0	AI!F15409
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15409
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15409
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15409
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15409
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15409

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E15449
VKFTA	2023	2023	0	VK!F15449
VKFTA	2024	2024	0	VK!G15449
VKFTA	2025	2025	0	VK!H15449
VKFTA	2026	2026	0	VK!I15449
VKFTA	2027	2027	0	VK!J15449
VCFTA	2022	2022	5	VC!D15511
VCFTA	2023	2023	5	VC!E15511
VCFTA	2024	2024	0	VC!F15511
VCFTA	2025	2025	0	VC!G15511
VCFTA	2026	2026	0	VC!H15511
VCFTA	2027	2027	0	VC!I15511
VN-EAEU	2022	2022	1,4	EAV!D15485
VN-EAEU	2023	2023	0,9	EAV!E15485
VN-EAEU	2024	2024	0,5	EAV!F15485
VN-EAEU	2025	2025	0	EAV!G15485
VN-EAEU	2026	2026	0	EAV!H15485
VN-EAEU	2027	2027	0	EAV!I15485
AHKFTA	2022	2022	0	AKH!D15488
AHKFTA	2023	2023	0	AKH!E15488
AHKFTA	2024	2024	0	AKH!F15488
AHKFTA	2025	2025	0	AKH!G15488
AHKFTA	2026	2026	0	AKH!H15488
AHKFTA	2027	2027	0	AKH!I15488
EVFTA	2022	2022	2,5	EV-NK!D15494
EVFTA	2023	2023	1,6	EV-NK!E15494

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F15494
EVFTA	2025	2025	0	EV-NK!G15494
EVFTA	2026	2026	0	EV-NK!H15494
EVFTA	2027	2027	0	EV-NK!I15494
UKVFTA	2022	2022	2,5	UKV!D15493
UKVFTA	2023	2023	1,6	UKV!E15493
UKVFTA	2024	2024	0,8	UKV!F15493
UKVFTA	2025	2025	0	UKV!G15493
UKVFTA	2026	2026	0	UKV!H15493
UKVFTA	2027	2027	0	UKV!I15493
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15482
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15482
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15482
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15482
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15482
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15482
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15482
RCEP A	2022	2022	0	RCEPT-A!D15476
RCEP A	2023	2023	0	RCEPT-A!E15476
RCEP A	2024	2024	0	RCEPT-A!F15476
RCEP A	2025	2025	0	RCEPT-A!G15476
RCEP A	2026	2026	0	RCEPT-A!H15476
RCEP A	2027	2027	0	RCEPT-A!I15476
RCEP B	2022	2022	0	B!D15476
RCEP B	2023	2023	0	B!E15476
RCEP B	2024	2024	0	B!F15476

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G15476
RCEP B	2026	2026	0	B!H15476
RCEP B	2027	2027	0	B!I15476
RCEP C	2022	2022	0	C!D15476
RCEP C	2023	2023	0	C!E15476
RCEP C	2024	2024	0	C!F15476
RCEP C	2025	2025	0	C!G15476
RCEP C	2026	2026	0	C!H15476
RCEP C	2027	2027	0	C!I15476
RCEP D	2022	2022	0	D!D15475
RCEP D	2023	2023	0	D!E15475
RCEP D	2024	2024	0	D!F15475
RCEP D	2025	2025	0	D!G15475
RCEP D	2026	2026	0	D!H15475
RCEP D	2027	2027	0	D!I15475
RCEP E	2022	2022	0	E!D15479
RCEP E	2023	2023	0	E!E15479
RCEP E	2024	2024	0	E!F15479
RCEP E	2025	2025	0	E!G15479
RCEP E	2026	2026	0	E!H15479
RCEP E	2027	2027	0	E!I15479
RCEP F	2022	2022	0	F!D15476
RCEP F	2023	2023	0	F!E15476
RCEP F	2024	2024	0	F!F15476
RCEP F	2025	2025	0	F!G15476
RCEP F	2026	2026	0	F!H15476

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I15476
VIFTA	2024	2024	4.5	VI!F14439
VIFTA	2025	2025	4	VI!G14439
VIFTA	2026	2026	3.5	VI!H14439
VIFTA	2027	2027	3	VI!I14439

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 8545.19.00. 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 5% for 8545.19.00 was checked against BT2026 (cell BT2026!N16118), 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.