

## HS 8545.20.00 detail

|                            |                                                                                                                                                                                            |
|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 8545.20.00                                                                                                                                                                                 |
| <b>Description</b>         | 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 / - Brushes |
| <b>Unit</b>                | kg/chiếc                                                                                                                                                                                   |
| <b>Generated</b>           | 14/10/2026 09:01:03                                                                                                                                                                        |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                 |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                 |
| <b>Link</b>                | <a href="https://www.tariff.victorws.com/hs-code/85452000/">https://www.tariff.victorws.com/hs-code/85452000/</a>                                                                          |

### 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!K16119 |
| Preferential (MFN)   | 5            | 5%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N16119 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q16119 |
| 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          | 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    |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source    |
|-------|----------------------------------------|------|--------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AC!E15467 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E15396   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F15396   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G15396   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H15396   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I15396   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J15396   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E15452   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F15452   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G15452   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H15452   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I15452   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J15452   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E15453   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F15453   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G15453   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H15453   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I15453   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J15453   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F15454   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H15402 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F15410   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G15410   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H15410   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I15410   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J15410   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K15410   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VKFTA   | 2022   | 2022 | 0            | VK!E15450    |
| VKFTA   | 2023   | 2023 | 0            | VK!F15450    |
| VKFTA   | 2024   | 2024 | 0            | VK!G15450    |
| VKFTA   | 2025   | 2025 | 0            | VK!H15450    |
| VKFTA   | 2026   | 2026 | 0            | VK!I15450    |
| VKFTA   | 2027   | 2027 | 0            | VK!J15450    |
| VCFTA   | 2022   | 2022 | 5            | VC!D15512    |
| VCFTA   | 2023   | 2023 | 5            | VC!E15512    |
| VCFTA   | 2024   | 2024 | 0            | VC!F15512    |
| VCFTA   | 2025   | 2025 | 0            | VC!G15512    |
| VCFTA   | 2026   | 2026 | 0            | VC!H15512    |
| VCFTA   | 2027   | 2027 | 0            | VC!I15512    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D15486   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E15486   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F15486   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G15486   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H15486   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I15486   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D15489   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E15489   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F15489   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G15489   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H15489   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I15489   |
| EVFTA   | 2022   | 2022 | 2,5          | EV-NK!D15495 |
| EVFTA   | 2023   | 2023 | 1,6          | EV-NK!E15495 |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| EVFTA  | 2024   | 2024           | 0,8          | EV-NK!F15495   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G15495   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H15495   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I15495   |
| UKVFTA | 2022   | 2022           | 2,5          | UKV!D15494     |
| UKVFTA | 2023   | 2023           | 1,6          | UKV!E15494     |
| UKVFTA | 2024   | 2024           | 0,8          | UKV!F15494     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G15494     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H15494     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I15494     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D15483   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E15483   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F15483   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G15483   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H15483   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I15483   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J15483   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D15477 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E15477 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F15477 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G15477 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H15477 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I15477 |
| RCEP B | 2022   | 2022           | 0            | B!D15477       |
| RCEP B | 2023   | 2023           | 0            | B!E15477       |
| RCEP B | 2024   | 2024           | 0            | B!F15477       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP B | 2025   | 2025 | 0            | B!G15477 |
| RCEP B | 2026   | 2026 | 0            | B!H15477 |
| RCEP B | 2027   | 2027 | 0            | B!I15477 |
| RCEP C | 2022   | 2022 | 0            | C!D15477 |
| RCEP C | 2023   | 2023 | 0            | C!E15477 |
| RCEP C | 2024   | 2024 | 0            | C!F15477 |
| RCEP C | 2025   | 2025 | 0            | C!G15477 |
| RCEP C | 2026   | 2026 | 0            | C!H15477 |
| RCEP C | 2027   | 2027 | 0            | C!I15477 |
| RCEP D | 2022   | 2022 | 0            | D!D15476 |
| RCEP D | 2023   | 2023 | 0            | D!E15476 |
| RCEP D | 2024   | 2024 | 0            | D!F15476 |
| RCEP D | 2025   | 2025 | 0            | D!G15476 |
| RCEP D | 2026   | 2026 | 0            | D!H15476 |
| RCEP D | 2027   | 2027 | 0            | D!I15476 |
| RCEP E | 2022   | 2022 | 0            | E!D15480 |
| RCEP E | 2023   | 2023 | 0            | E!E15480 |
| RCEP E | 2024   | 2024 | 0            | E!F15480 |
| RCEP E | 2025   | 2025 | 0            | E!G15480 |
| RCEP E | 2026   | 2026 | 0            | E!H15480 |
| RCEP E | 2027   | 2027 | 0            | E!I15480 |
| RCEP F | 2022   | 2022 | 0            | F!D15477 |
| RCEP F | 2023   | 2023 | 0            | F!E15477 |
| RCEP F | 2024   | 2024 | 0            | F!F15477 |
| RCEP F | 2025   | 2025 | 0            | F!G15477 |
| RCEP F | 2026   | 2026 | 0            | F!H15477 |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP F | 2027   | 2027 | 0            | F!!15477  |
| VIFTA  | 2024   | 2024 | 3.3          | VI!F14440 |
| VIFTA  | 2025   | 2025 | 1.7          | VI!G14440 |
| VIFTA  | 2026   | 2026 | 0            | VI!H14440 |
| VIFTA  | 2027   | 2027 | 0            | VI!!14440 |

## 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          |
| HS-005    | BLUE   | Chapter 98 equivalent exists                               | 8545.20.00 corresponds to Chapter 98 code 9818.33.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - Chối than  | 26/2023/NĐ-CP   | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).                                        | Not verified – check required          |
| TR-004    | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8545.20.00. 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 8545.20.00 was checked against BT2026 (cell BT2026!N16119), 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.