Vietnam Tariff Intelligence

Detalle del SA 8479.89.50

Código SA	8479.89.50
Descripción	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter / - Other machines and mechanical appliances: / - - Other: / - - - Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of printed circuit boards or printed wiring boards; equipment for mechanically cleaning the surfaces of printed circuit boards or printed wiring boards during manufacturing; registration equipment for the alignment of printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process
Unidad	chiếc
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Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://mail.vietnamtariff.com/hs-code/84798950/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14481
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14481
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14481
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
VN-EAEU	*	* no elegible	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E13831
ATIGA	2022	2022	0	AT!E13772
ATIGA	2023	2023	0	AT!F13772
ATIGA	2024	2024	0	AT!G13772
ATIGA	2025	2025	0	AT!H13772
ATIGA	2026	2026	0	AT!I13772
ATIGA	2027	2027	0	AT!J13772
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13826

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13826
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13826
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13826
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13826
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13826
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13827
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13827
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13827
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13827
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13827
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13827
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13830
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13778
AIFTA	30/12/2022	2022	0	AI!F13786
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13786
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13786
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13786
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13786
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13786
VKFTA	2022	2022	0	VK!E13817
VKFTA	2023	2023	0	VK!F13817
VKFTA	2024	2024	0	VK!G13817
VKFTA	2025	2025	0	VK!H13817
VKFTA	2026	2026	0	VK!I13817
VKFTA	2027	2027	0	VK!J13817
VCFTA	2022	2022	0	VC!D13866

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2023	2023	0	VC!E13866
VCFTA	2024	2024	0	VC!F13866
VCFTA	2025	2025	0	VC!G13866
VCFTA	2026	2026	0	VC!H13866
VCFTA	2027	2027	0	VC!I13866
VN-EAEU	2022	2022	*	EAV!D13849
VN-EAEU	2023	2023	*	EAV!E13849
VN-EAEU	2024	2024	*	EAV!F13849
VN-EAEU	2025	2025	*	EAV!G13849
VN-EAEU	2026	2026	*	EAV!H13849
VN-EAEU	2027	2027	*	EAV!I13849
AHKFTA	2022	2022	0	AKH!D13849
AHKFTA	2023	2023	0	AKH!E13849
AHKFTA	2024	2024	0	AKH!F13849
AHKFTA	2025	2025	0	AKH!G13849
AHKFTA	2026	2026	0	AKH!H13849
AHKFTA	2027	2027	0	AKH!I13849
EVFTA	2022	2022	0	EV-NK!D13864
EVFTA	2023	2023	0	EV-NK!E13864
EVFTA	2024	2024	0	EV-NK!F13864
EVFTA	2025	2025	0	EV-NK!G13864
EVFTA	2026	2026	0	EV-NK!H13864
EVFTA	2027	2027	0	EV-NK!I13864
UKVFTA	2022	2022	0	UKV!D13863
UKVFTA	2023	2023	0	UKV!E13863
UKVFTA	2024	2024	0	UKV!F13863

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2025	2025	0	UKV!G13863
UKVFTA	2026	2026	0	UKV!H13863
UKVFTA	2027	2027	0	UKV!I13863
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13843
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13843
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13843
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13843
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13843
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13843
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13843
RCEP A	2022	2022	0	RCEPT-A!D13851
RCEP A	2023	2023	0	RCEPT-A!E13851
RCEP A	2024	2024	0	RCEPT-A!F13851
RCEP A	2025	2025	0	RCEPT-A!G13851
RCEP A	2026	2026	0	RCEPT-A!H13851
RCEP A	2027	2027	0	RCEPT-A!I13851
RCEP B	2022	2022	0	B!D13851
RCEP B	2023	2023	0	B!E13851
RCEP B	2024	2024	0	B!F13851
RCEP B	2025	2025	0	B!G13851
RCEP B	2026	2026	0	B!H13851
RCEP B	2027	2027	0	B!I13851
RCEP C	2022	2022	0	C!D13851
RCEP C	2023	2023	0	C!E13851
RCEP C	2024	2024	0	C!F13851
RCEP C	2025	2025	0	C!G13851

FTA	Periodo	Año	Valor de origen	Fuente
RCEP C	2026	2026	0	C!H13851
RCEP C	2027	2027	0	C!I13851
RCEP D	2022	2022	0	D!D13850
RCEP D	2023	2023	0	D!E13850
RCEP D	2024	2024	0	D!F13850
RCEP D	2025	2025	0	D!G13850
RCEP D	2026	2026	0	D!H13850
RCEP D	2027	2027	0	D!I13850
RCEP E	2022	2022	0	E!D13854
RCEP E	2023	2023	0	E!E13854
RCEP E	2024	2024	0	E!F13854
RCEP E	2025	2025	0	E!G13854
RCEP E	2026	2026	0	E!H13854
RCEP E	2027	2027	0	E!I13854
RCEP F	2022	2022	0	F!D13851
RCEP F	2023	2023	0	F!E13851
RCEP F	2024	2024	0	F!F13851
RCEP F	2025	2025	0	F!G13851
RCEP F	2026	2026	0	F!H13851
RCEP F	2027	2027	0	F!I13851
VIFTA	2024	2024	0	VI!F12860
VIFTA	2025	2025	0	VI!G12860
VIFTA	2026	2026	0	VI!H12860
VIFTA	2027	2027	0	VI!I12860

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrumento citado en la fuente; vigencia no verificada
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)*		01/2021/TT-BLĐTBXH	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8479.89 has 5 lines; 8479.89.50 is distinguished from its siblings by: Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of printed circuit boards or printed wiring boards; equipment for mechanically cleaning the surfaces of printed circuit boards or printed wiring boards during manufacturing; registration equipment for the alignment of printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process.	8479.89.10 Automated machines for the placement or the removal of components or contact elements of a kind used solely or principally for the manufacture of printed circuit assemblies; 8479.89.61 Automatic service-vending machines; 8479.89.69 Other; 8479.89.70 Other, not electrically operated	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8479.89.50 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8479.89.50	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	No verificado – requiere comprobación

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
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.	No verificado – requiere comprobación
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).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8479.89.50. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 8479.89.50 was checked against BT2026 (cell BT2026!N14481), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)
SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)*

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.