Vietnam Tariff Intelligence

# Detalle del SA 8483.90.15

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|---|---|
| **Código SA** | 8483.90.15 |
| **Descripción** | Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) / - Toothed wheels, chain sprockets and other transmission elements presented separately; parts: / - - Parts of goods of subheading 8483.10: / - - - For other goods of Chapter 87 |
| **Unidad** | chiếc |
| **Generado** | 12/11/2026 08:55:03 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **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/84839015/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 7.5 | 7,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K14643 |
| Preferencial (NMF) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N14643 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q14643 |
| 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 |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/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 |
| 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-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 0,6 | 0,6% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0,6 | 0,6% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AHKFTA | 1 | 1% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo E) | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 2,7 | 2,7% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 3.5 | 3,5% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AKFTA | 5 | 5% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/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 |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/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!E13997 |
| ATIGA | 2022 | 2022 | 0 | AT!E13938 |
| ATIGA | 2023 | 2023 | 0 | AT!F13938 |
| ATIGA | 2024 | 2024 | 0 | AT!G13938 |
| ATIGA | 2025 | 2025 | 0 | AT!H13938 |
| ATIGA | 2026 | 2026 | 0 | AT!I13938 |
| ATIGA | 2027 | 2027 | 0 | AT!J13938 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E13992 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F13992 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G13992 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H13992 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I13992 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J13992 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E13993 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F13993 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G13993 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H13993 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I13993 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J13993 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F13996 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H13944 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F13952 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G13952 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H13952 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I13952 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J13952 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K13952 |
| VKFTA | 2022 | 2022 | 0 | VK!E13983 |
| VKFTA | 2023 | 2023 | 0 | VK!F13983 |
| VKFTA | 2024 | 2024 | 0 | VK!G13983 |
| VKFTA | 2025 | 2025 | 0 | VK!H13983 |
| VKFTA | 2026 | 2026 | 0 | VK!I13983 |
| VKFTA | 2027 | 2027 | 0 | VK!J13983 |
| VCFTA | 2022 | 2022 | 5 | VC!D14038 |
| VCFTA | 2023 | 2023 | 5 | VC!E14038 |
| VCFTA | 2024 | 2024 | 0 | VC!F14038 |
| VCFTA | 2025 | 2025 | 0 | VC!G14038 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H14038 |
| VCFTA | 2027 | 2027 | 0 | VC!I14038 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D14015 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E14015 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F14015 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14015 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14015 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14015 |
| AHKFTA | 2022 | 2022 | 3 | AKH!D14015 |
| AHKFTA | 2023 | 2023 | 2 | AKH!E14015 |
| AHKFTA | 2024 | 2024 | 2 | AKH!F14015 |
| AHKFTA | 2025 | 2025 | 1 | AKH!G14015 |
| AHKFTA | 2026 | 2026 | 1 | AKH!H14015 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I14015 |
| EVFTA | 2022 | 2022 | 3,1 | EV-NK!D14030 |
| EVFTA | 2023 | 2023 | 2,5 | EV-NK!E14030 |
| EVFTA | 2024 | 2024 | 1,8 | EV-NK!F14030 |
| EVFTA | 2025 | 2025 | 1,2 | EV-NK!G14030 |
| EVFTA | 2026 | 2026 | 0,6 | EV-NK!H14030 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14030 |
| UKVFTA | 2022 | 2022 | 3,1 | UKV!D14029 |
| UKVFTA | 2023 | 2023 | 2,5 | UKV!E14029 |
| UKVFTA | 2024 | 2024 | 1,8 | UKV!F14029 |
| UKVFTA | 2025 | 2025 | 1,2 | UKV!G14029 |
| UKVFTA | 2026 | 2026 | 0,6 | UKV!H14029 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I14029 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D14022 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E14022 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F14022 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G14022 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H14022 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I14022 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14022 |
| RCEP A | 2022 | 2022 | 4,5 | RCEPT-A!D14017 |
| RCEP A | 2023 | 2023 | 4 | RCEPT-A!E14017 |
| RCEP A | 2024 | 2024 | 3,5 | RCEPT-A!F14017 |
| RCEP A | 2025 | 2025 | 3 | RCEPT-A!G14017 |
| RCEP A | 2026 | 2026 | 2,5 | RCEPT-A!H14017 |
| RCEP A | 2027 | 2027 | 2 | RCEPT-A!I14017 |
| RCEP B | 2022 | 2022 | 4,5 | B!D14017 |
| RCEP B | 2023 | 2023 | 4 | B!E14017 |
| RCEP B | 2024 | 2024 | 3,5 | B!F14017 |
| RCEP B | 2025 | 2025 | 3 | B!G14017 |
| RCEP B | 2026 | 2026 | 2,5 | B!H14017 |
| RCEP B | 2027 | 2027 | 2 | B!I14017 |
| RCEP C | 2022 | 2022 | 4,5 | C!D14017 |
| RCEP C | 2023 | 2023 | 4 | C!E14017 |
| RCEP C | 2024 | 2024 | 3,5 | C!F14017 |
| RCEP C | 2025 | 2025 | 3 | C!G14017 |
| RCEP C | 2026 | 2026 | 2,5 | C!H14017 |
| RCEP C | 2027 | 2027 | 2 | C!I14017 |
| RCEP D | 2022 | 2022 | 4,5 | D!D14016 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 4,1 | D!E14016 |
| RCEP D | 2024 | 2024 | 3,6 | D!F14016 |
| RCEP D | 2025 | 2025 | 3,2 | D!G14016 |
| RCEP D | 2026 | 2026 | 2,7 | D!H14016 |
| RCEP D | 2027 | 2027 | 2,3 | D!I14016 |
| RCEP E | 2022 | 2022 | 4,5 | E!D14020 |
| RCEP E | 2023 | 2023 | 4 | E!E14020 |
| RCEP E | 2024 | 2024 | 3,5 | E!F14020 |
| RCEP E | 2025 | 2025 | 3 | E!G14020 |
| RCEP E | 2026 | 2026 | 2,5 | E!H14020 |
| RCEP E | 2027 | 2027 | 2 | E!I14020 |
| RCEP F | 2022 | 2022 | 4,5 | F!D14017 |
| RCEP F | 2023 | 2023 | 4 | F!E14017 |
| RCEP F | 2024 | 2024 | 3,5 | F!F14017 |
| RCEP F | 2025 | 2025 | 3 | F!G14017 |
| RCEP F | 2026 | 2026 | 2,5 | F!H14017 |
| RCEP F | 2027 | 2027 | 2 | F!I14017 |
| VIFTA | 2024 | 2024 | 4,5 | VI!F13022 |
| VIFTA | 2025 | 2025 | 4 | VI!G13022 |
| VIFTA | 2026 | 2026 | 3.5 | VI!H13022 |
| VIFTA | 2027 | 2027 | 3 | VI!I13022 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | AKFTA 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving. | MFN 5% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8483.90 has 10 lines; 8483.90.15 is distinguished from its siblings by: For other goods of Chapter 87. | 8483.90.11 For tractors of subheading 8701.10 or 8701.91 to 8701.95; 8483.90.13 For other tractors of heading 87.01; 8483.90.14 For goods of heading 87.11; 8483.90.19 Other; 8483.90.91 For goods of subheading 8701.10 or 8701.91 to 8701.95; 8483.90.93 For other tractors of heading 87.01 | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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 |
| HS-005 | BLUE | Chapter 98 equivalent exists | 8483.90.15 corresponds to Chapter 98 code 9849.28.91 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - - - Dùng cho hàng hóa khác thuộc Chương 87 | 26/2023/NĐ-CP | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8483.90.15. 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 5% for 8483.90.15 was checked against BT2026 (cell BT2026!N14643), 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 |

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.