Vietnam Tariff Intelligence

Detalle del SA 8507.10.92

Código SA	8507.10.92
Descripción	Electric accumulators, including separators therefor, whether or not rectangular (including square) / - Lead-acid, of a kind used for starting piston engines: / - - Other: / - - - Nominal voltage of 6 V or 12 V, with a discharge capacity not exceeding 200 Ah: / - - - - Of a height (excluding terminals and handles) not exceeding 13 cm
Unidad	chiếc
Generado	11/11/2026 07:25:34
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/85071092/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	37.5	37,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15094
Preferencial (NMF)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15094
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15094
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
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
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/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
ACFTA	15 (-KH, TH)	15% (excepto KH, TH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	10	10%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Anexo A)	25	25%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	25	25%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	25	25%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	25	25%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	25	25%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo F)	25	25%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VCFTA	27	27%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AJCEP	30	30%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	40	40%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)
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)		15	AC!E14393
ATIGA	2022	2022	0	AT!E14334
ATIGA	2023	2023	0	AT!F14334
ATIGA	2024	2024	0	AT!G14334
ATIGA	2025	2025	0	AT!H14334
ATIGA	2026	2026	0	AT!I14334
ATIGA	2027	2027	0	AT!J14334
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E14388
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F14388
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G14388
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H14388

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I14388
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J14388
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14389
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14389
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14389
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14389
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14389
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14389
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F14392
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14340
AIFTA	30/12/2022	2022	*	AI!F14348
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14348
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14348
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14348
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14348
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14348
VKFTA	2022	2022	5	VK!E14379
VKFTA	2023	2023	2,5	VK!F14379
VKFTA	2024	2024	0	VK!G14379
VKFTA	2025	2025	0	VK!H14379
VKFTA	2026	2026	0	VK!I14379
VKFTA	2027	2027	0	VK!J14379
VCFTA	2022	2022	34	VC!D14434
VCFTA	2023	2023	34	VC!E14434
VCFTA	2024	2024	27	VC!F14434
VCFTA	2025	2025	27	VC!G14434

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	27	VC!H14434
VCFTA	2027	2027	27	VC!I14434
VN-EAEU	2022	2022	6,8	EAV!D14411
VN-EAEU	2023	2023	4,5	EAV!E14411
VN-EAEU	2024	2024	2,3	EAV!F14411
VN-EAEU	2025	2025	0	EAV!G14411
VN-EAEU	2026	2026	0	EAV!H14411
VN-EAEU	2027	2027	0	EAV!I14411
AHKFTA	2022	2022	*	AKH!D14411
AHKFTA	2023	2023	*	AKH!E14411
AHKFTA	2024	2024	*	AKH!F14411
AHKFTA	2025	2025	*	AKH!G14411
AHKFTA	2026	2026	*	AKH!H14411
AHKFTA	2027	2027	*	AKH!I14411
EVFTA	2022	2022	12,5	EV-NK!D14426
EVFTA	2023	2023	8,3	EV-NK!E14426
EVFTA	2024	2024	4,1	EV-NK!F14426
EVFTA	2025	2025	0	EV-NK!G14426
EVFTA	2026	2026	0	EV-NK!H14426
EVFTA	2027	2027	0	EV-NK!I14426
UKVFTA	2022	2022	12,5	UKV!D14425
UKVFTA	2023	2023	8,3	UKV!E14425
UKVFTA	2024	2024	4,1	UKV!F14425
UKVFTA	2025	2025	0	UKV!G14425
UKVFTA	2026	2026	0	UKV!H14425
UKVFTA	2027	2027	0	UKV!I14425

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14418
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14418
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14418
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14418
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14418
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14418
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14418
RCEP A	2022	2022	25	RCEPT-A!D14413
RCEP A	2023	2023	25	RCEPT-A!E14413
RCEP A	2024	2024	25	RCEPT-A!F14413
RCEP A	2025	2025	25	RCEPT-A!G14413
RCEP A	2026	2026	25	RCEPT-A!H14413
RCEP A	2027	2027	25	RCEPT-A!I14413
RCEP B	2022	2022	25	B!D14413
RCEP B	2023	2023	25	B!E14413
RCEP B	2024	2024	25	B!F14413
RCEP B	2025	2025	25	B!G14413
RCEP B	2026	2026	25	B!H14413
RCEP B	2027	2027	25	B!I14413
RCEP C	2022	2022	25	C!D14413
RCEP C	2023	2023	25	C!E14413
RCEP C	2024	2024	25	C!F14413
RCEP C	2025	2025	25	C!G14413
RCEP C	2026	2026	25	C!H14413
RCEP C	2027	2027	25	C!I14413
RCEP D	2022	2022	25	D!D14412

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	25	D!E14412
RCEP D	2024	2024	25	D!F14412
RCEP D	2025	2025	25	D!G14412
RCEP D	2026	2026	25	D!H14412
RCEP D	2027	2027	25	D!I14412
RCEP E	2022	2022	25	E!D14416
RCEP E	2023	2023	25	E!E14416
RCEP E	2024	2024	25	E!F14416
RCEP E	2025	2025	25	E!G14416
RCEP E	2026	2026	25	E!H14416
RCEP E	2027	2027	25	E!I14416
RCEP F	2022	2022	25	F!D14413
RCEP F	2023	2023	25	F!E14413
RCEP F	2024	2024	25	F!F14413
RCEP F	2025	2025	25	F!G14413
RCEP F	2026	2026	25	F!H14413
RCEP F	2027	2027	25	F!I14413
VIFTA	2024	2024	20	VI!F13408
VIFTA	2025	2025	15	VI!G13408
VIFTA	2026	2026	10	VI!H13408
VIFTA	2027	2027	5	VI!I13408

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): 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): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Anexo A) 25%, RCEP (Anexo B) 25%, RCEP (Anexo C) 25%, RCEP (Anexo D) 25%, RCEP (Anexo E) 25%, RCEP (Anexo F) 25%, VCFTA 27%, AJCEP 30%, AKFTA 40%: 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.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8507.10 has 7 lines; 8507.10.92 is distinguished from its siblings by: Of a height (excluding terminals and handles) not exceeding 13 cm.	8507.10.10 Of a kind used for aircraft; 8507.10.95 Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm; 8507.10.96 Of a height (excluding terminals and handles) exceeding 23 cm; 8507.10.97 Of a height (excluding terminals and handles) not exceeding 13 cm; 8507.10.98 Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm; 8507.10.99 Of a height (excluding terminals and handles) exceeding 23 cm	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8507.10.92. 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 25% for 8507.10.92 was checked against BT2026 (cell BT2026!N15094), 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 được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.