Vietnam Tariff Intelligence

Detalle del SA 8507.80.91

Código SA	8507.80.91
Descripción	Electric accumulators, including separators therefor, whether or not rectangular (including square) / - Other accumulators: / - - Other: / - - - Nickel-iron
Unidad	chiếc
Generado	11/11/2026 11:31:26
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/85078091/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15132
Preferencial (NMF)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N15132
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15132
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
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
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
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
AKFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	13,3	13,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	13,3	13,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	13,3	13,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

VIFTA	11.4	11,4%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	20	20%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	20	20%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	20	20%	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
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!E14431
ATIGA	2022	2022	0	AT!E14372
ATIGA	2023	2023	0	AT!F14372
ATIGA	2024	2024	0	AT!G14372
ATIGA	2025	2025	0	AT!H14372
ATIGA	2026	2026	0	AT!I14372
ATIGA	2027	2027	0	AT!J14372
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14426
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14426
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14426
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14426

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14426
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14426
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14427
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14427
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14427
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14427
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14427
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14427
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14430
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14378
AIFTA	30/12/2022	2022	*	AI!F14386
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14386
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14386
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14386
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14386
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14386
VKFTA	2022	2022	5	VK!E14417
VKFTA	2023	2023	5	VK!F14417
VKFTA	2024	2024	5	VK!G14417
VKFTA	2025	2025	5	VK!H14417
VKFTA	2026	2026	5	VK!I14417
VKFTA	2027	2027	5	VK!J14417
VCFTA	2022	2022	3	VC!D14472
VCFTA	2023	2023	1	VC!E14472
VCFTA	2024	2024	0	VC!F14472
VCFTA	2025	2025	0	VC!G14472

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H14472
VCFTA	2027	2027	0	VC!I14472
VN-EAEU	2022	2022	0	EAV!D14449
VN-EAEU	2023	2023	0	EAV!E14449
VN-EAEU	2024	2024	0	EAV!F14449
VN-EAEU	2025	2025	0	EAV!G14449
VN-EAEU	2026	2026	0	EAV!H14449
VN-EAEU	2027	2027	0	EAV!I14449
AHKFTA	2022	2022	20	AKH!D14449
AHKFTA	2023	2023	20	AKH!E14449
AHKFTA	2024	2024	20	AKH!F14449
AHKFTA	2025	2025	20	AKH!G14449
AHKFTA	2026	2026	20	AKH!H14449
AHKFTA	2027	2027	20	AKH!I14449
EVFTA	2022	2022	10	EV-NK!D14464
EVFTA	2023	2023	6,6	EV-NK!E14464
EVFTA	2024	2024	3,3	EV-NK!F14464
EVFTA	2025	2025	0	EV-NK!G14464
EVFTA	2026	2026	0	EV-NK!H14464
EVFTA	2027	2027	0	EV-NK!I14464
UKVFTA	2022	2022	10	UKV!D14463
UKVFTA	2023	2023	6,6	UKV!E14463
UKVFTA	2024	2024	3,3	UKV!F14463
UKVFTA	2025	2025	0	UKV!G14463
UKVFTA	2026	2026	0	UKV!H14463
UKVFTA	2027	2027	0	UKV!I14463

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14456
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14456
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14456
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14456
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14456
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14456
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14456
RCEP A	2022	2022	18,7	RCEPT-A!D14451
RCEP A	2023	2023	17,3	RCEPT-A!E14451
RCEP A	2024	2024	16	RCEPT-A!F14451
RCEP A	2025	2025	14,7	RCEPT-A!G14451
RCEP A	2026	2026	13,3	RCEPT-A!H14451
RCEP A	2027	2027	12	RCEPT-A!I14451
RCEP B	2022	2022	18,7	B!D14451
RCEP B	2023	2023	17,3	B!E14451
RCEP B	2024	2024	16	B!F14451
RCEP B	2025	2025	14,7	B!G14451
RCEP B	2026	2026	13,3	B!H14451
RCEP B	2027	2027	12	B!I14451
RCEP C	2022	2022	20	C!D14451
RCEP C	2023	2023	20	C!E14451
RCEP C	2024	2024	20	C!F14451
RCEP C	2025	2025	20	C!G14451
RCEP C	2026	2026	20	C!H14451
RCEP C	2027	2027	20	C!I14451
RCEP D	2022	2022	20	D!D14450

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	20	D!E14450
RCEP D	2024	2024	20	D!F14450
RCEP D	2025	2025	20	D!G14450
RCEP D	2026	2026	20	D!H14450
RCEP D	2027	2027	20	D!I14450
RCEP E	2022	2022	20	E!D14454
RCEP E	2023	2023	20	E!E14454
RCEP E	2024	2024	20	E!F14454
RCEP E	2025	2025	20	E!G14454
RCEP E	2026	2026	20	E!H14454
RCEP E	2027	2027	20	E!I14454
RCEP F	2022	2022	18,7	F!D14451
RCEP F	2023	2023	17,3	F!E14451
RCEP F	2024	2024	16	F!F14451
RCEP F	2025	2025	14,7	F!G14451
RCEP F	2026	2026	13,3	F!H14451
RCEP F	2027	2027	12	F!I14451
VIFTA	2024	2024	17.1	VI!F13446
VIFTA	2025	2025	14.3	VI!G13446
VIFTA	2026	2026	11.4	VI!H13446
VIFTA	2027	2027	8.6	VI!I13446

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	AHKFTA 20%, RCEP (Anexo C) 20%, RCEP (Anexo D) 20%, RCEP (Anexo E) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 8507.80 has 5 lines; 8507.80.91 is distinguished from its siblings by: Nickel-iron.	8507.80.11 Nickel-iron; 8507.80.19 Other; 8507.80.20 Of a kind used for laptops including notebooks and subnotebooks; 8507.80.99 Other	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	8507.80.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8507.80.91	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
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 8507.80.91. 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 20% for 8507.80.91 was checked against BT2026 (cell BT2026!N15132), 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.