Vietnam Tariff Intelligence

# Detalle del SA 8512.10.00

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|---|---|
| **Código SA** | 8512.10.00 |
| **Descripción** | Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles / - Lighting or visual signalling equipment of a kind used on bicycles |
| **Unidad** | chiếc |
| **Generado** | 11/11/2026 19:35:01 |
| **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/85121000/ |

## 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!K15222 |
| Preferencial (NMF) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15222 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15222 |
| 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 |
| 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 |
| 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 |
| RCEP (Anexo A) | 16,7 | 16,7% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 16,7 | 16,7% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 16,7 | 16,7% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 14.3 | 14,3% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VCFTA | 22 | 22% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| AHKFTA | 25 | 25% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/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 |
| 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!E14526 |
| ATIGA | 2022 | 2022 | 0 | AT!E14467 |
| ATIGA | 2023 | 2023 | 0 | AT!F14467 |
| ATIGA | 2024 | 2024 | 0 | AT!G14467 |
| ATIGA | 2025 | 2025 | 0 | AT!H14467 |
| ATIGA | 2026 | 2026 | 0 | AT!I14467 |
| ATIGA | 2027 | 2027 | 0 | AT!J14467 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E14521 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F14521 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G14521 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H14521 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I14521 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J14521 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E14522 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F14522 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G14522 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H14522 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I14522 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J14522 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F14525 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H14473 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F14481 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G14481 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H14481 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I14481 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J14481 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K14481 |
| VKFTA | 2022 | 2022 | 0 | VK!E14512 |
| VKFTA | 2023 | 2023 | 0 | VK!F14512 |
| VKFTA | 2024 | 2024 | 0 | VK!G14512 |
| VKFTA | 2025 | 2025 | 0 | VK!H14512 |
| VKFTA | 2026 | 2026 | 0 | VK!I14512 |
| VKFTA | 2027 | 2027 | 0 | VK!J14512 |
| VCFTA | 2022 | 2022 | 28 | VC!D14567 |
| VCFTA | 2023 | 2023 | 28 | VC!E14567 |
| VCFTA | 2024 | 2024 | 22 | VC!F14567 |
| VCFTA | 2025 | 2025 | 22 | VC!G14567 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 22 | VC!H14567 |
| VCFTA | 2027 | 2027 | 22 | VC!I14567 |
| VN-EAEU | 2022 | 2022 | 6,8 | EAV!D14544 |
| VN-EAEU | 2023 | 2023 | 4,5 | EAV!E14544 |
| VN-EAEU | 2024 | 2024 | 2,3 | EAV!F14544 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14544 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14544 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14544 |
| AHKFTA | 2022 | 2022 | 25 | AKH!D14544 |
| AHKFTA | 2023 | 2023 | 25 | AKH!E14544 |
| AHKFTA | 2024 | 2024 | 25 | AKH!F14544 |
| AHKFTA | 2025 | 2025 | 25 | AKH!G14544 |
| AHKFTA | 2026 | 2026 | 25 | AKH!H14544 |
| AHKFTA | 2027 | 2027 | 25 | AKH!I14544 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D14559 |
| EVFTA | 2023 | 2023 | 8,3 | EV-NK!E14559 |
| EVFTA | 2024 | 2024 | 4,1 | EV-NK!F14559 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G14559 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H14559 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14559 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D14558 |
| UKVFTA | 2023 | 2023 | 8,3 | UKV!E14558 |
| UKVFTA | 2024 | 2024 | 4,1 | UKV!F14558 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G14558 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H14558 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I14558 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D14551 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E14551 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F14551 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G14551 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H14551 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I14551 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14551 |
| RCEP A | 2022 | 2022 | 23,3 | RCEPT-A!D14546 |
| RCEP A | 2023 | 2023 | 21,7 | RCEPT-A!E14546 |
| RCEP A | 2024 | 2024 | 20 | RCEPT-A!F14546 |
| RCEP A | 2025 | 2025 | 18,3 | RCEPT-A!G14546 |
| RCEP A | 2026 | 2026 | 16,7 | RCEPT-A!H14546 |
| RCEP A | 2027 | 2027 | 15 | RCEPT-A!I14546 |
| RCEP B | 2022 | 2022 | 23,3 | B!D14546 |
| RCEP B | 2023 | 2023 | 21,7 | B!E14546 |
| RCEP B | 2024 | 2024 | 20 | B!F14546 |
| RCEP B | 2025 | 2025 | 18,3 | B!G14546 |
| RCEP B | 2026 | 2026 | 16,7 | B!H14546 |
| RCEP B | 2027 | 2027 | 15 | B!I14546 |
| RCEP C | 2022 | 2022 | 25 | C!D14546 |
| RCEP C | 2023 | 2023 | 25 | C!E14546 |
| RCEP C | 2024 | 2024 | 25 | C!F14546 |
| RCEP C | 2025 | 2025 | 25 | C!G14546 |
| RCEP C | 2026 | 2026 | 25 | C!H14546 |
| RCEP C | 2027 | 2027 | 25 | C!I14546 |
| RCEP D | 2022 | 2022 | 25 | D!D14545 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 25 | D!E14545 |
| RCEP D | 2024 | 2024 | 25 | D!F14545 |
| RCEP D | 2025 | 2025 | 25 | D!G14545 |
| RCEP D | 2026 | 2026 | 25 | D!H14545 |
| RCEP D | 2027 | 2027 | 25 | D!I14545 |
| RCEP E | 2022 | 2022 | 25 | E!D14549 |
| RCEP E | 2023 | 2023 | 25 | E!E14549 |
| RCEP E | 2024 | 2024 | 25 | E!F14549 |
| RCEP E | 2025 | 2025 | 25 | E!G14549 |
| RCEP E | 2026 | 2026 | 25 | E!H14549 |
| RCEP E | 2027 | 2027 | 25 | E!I14549 |
| RCEP F | 2022 | 2022 | 23,3 | F!D14546 |
| RCEP F | 2023 | 2023 | 21,7 | F!E14546 |
| RCEP F | 2024 | 2024 | 20 | F!F14546 |
| RCEP F | 2025 | 2025 | 18,3 | F!G14546 |
| RCEP F | 2026 | 2026 | 16,7 | F!H14546 |
| RCEP F | 2027 | 2027 | 15 | F!I14546 |
| VIFTA | 2024 | 2024 | 21.4 | VI!F13536 |
| VIFTA | 2025 | 2025 | 17.9 | VI!G13536 |
| VIFTA | 2026 | 2026 | 14.3 | VI!H13536 |
| VIFTA | 2027 | 2027 | 10.7 | VI!I13536 |

## 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 | AHKFTA 25%, RCEP (Anexo C) 25%, RCEP (Anexo D) 25%, RCEP (Anexo E) 25%: 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 |
| 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 8512.10.00. 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 8512.10.00 was checked against BT2026 (cell BT2026!N15222), 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.