

Detalle del SA 8522.90.93

|                        |                                                                                                                                                                                                                        |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 8522.90.93                                                                                                                                                                                                             |
| Descripción            | Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21 / - Other: / - - Other: / - - - Other parts and accessories for goods of subheading 8519.81 or heading 85.21 |
| Unidad                 | kg/chiếc                                                                                                                                                                                                               |
| Generado               | 31/10/2026 22:35:43                                                                                                                                                                                                    |
| 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                 | <a href="https://mail.vietnamtariff.com/hs-code/85229093/">https://mail.vietnamtariff.com/hs-code/85229093/</a>                                                                                                        |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 4.5             | 4,5%                  | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15463 |
| Preferencial (NMF)               | 3               | 3%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N15463 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15463 |
| 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 |
| UKVFTA         | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |

|         |     |              |                               |                       |                       |                |               |
|---------|-----|--------------|-------------------------------|-----------------------|-----------------------|----------------|---------------|
| VCFTA   | 0   | 0%           | Arancel consolidado<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad<br>valorem |
| VJEPA   | 0   | 0%           | Arancel consolidado<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0   | 0%           | Arancel consolidado<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0   | 0%           | Arancel consolidado<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0   | 0%           | Arancel consolidado<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| VIFTA   | 1.2 | 1,2%         | Arancel consolidado<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>valorem |
| VN-CAM  |     | Sin<br>datos | Sin datos                     |                       | S                     | 56/2026/NĐ-CP  | Sin datos     |
| VNCU    |     | Sin<br>datos | Sin datos                     |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos     |

Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente    |
|-------|----------------------------------------|------|-----------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E14776 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E14717 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F14717 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G14717 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H14717 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I14717 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J14717 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E14771 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F14771 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G14771 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H14771 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I14771   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J14771   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E14772   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F14772   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G14772   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H14772   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I14772   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J14772   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F14775   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H14723 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F14731   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G14731   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H14731   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I14731   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J14731   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K14731   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E14762   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F14762   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G14762   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H14762   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I14762   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J14762   |
| VCFTA   | 2022                                   | 2022 | 3               | VC!D14817   |
| VCFTA   | 2023                                   | 2023 | 3               | VC!E14817   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F14817   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G14817   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H14817    |
| VCFTA   | 2027    | 2027 | 0               | VC!I14817    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D14796   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E14796   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F14796   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G14796   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H14796   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I14796   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D14794   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E14794   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F14794   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G14794   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H14794   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I14794   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D14809 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E14809 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F14809 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G14809 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H14809 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I14809 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D14808   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E14808   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F14808   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G14808   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H14808   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I14808   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D14801   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E14801   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F14801   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G14801   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H14801   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I14801   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J14801   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D14796 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E14796 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F14796 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G14796 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H14796 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I14796 |
| RCEP B | 2022    | 2022           | 0               | B!D14796       |
| RCEP B | 2023    | 2023           | 0               | B!E14796       |
| RCEP B | 2024    | 2024           | 0               | B!F14796       |
| RCEP B | 2025    | 2025           | 0               | B!G14796       |
| RCEP B | 2026    | 2026           | 0               | B!H14796       |
| RCEP B | 2027    | 2027           | 0               | B!I14796       |
| RCEP C | 2022    | 2022           | 0               | C!D14796       |
| RCEP C | 2023    | 2023           | 0               | C!E14796       |
| RCEP C | 2024    | 2024           | 0               | C!F14796       |
| RCEP C | 2025    | 2025           | 0               | C!G14796       |
| RCEP C | 2026    | 2026           | 0               | C!H14796       |
| RCEP C | 2027    | 2027           | 0               | C!I14796       |
| RCEP D | 2022    | 2022           | 0               | D!D14795       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2023    | 2023 | 0               | D!E14795  |
| RCEP D | 2024    | 2024 | 0               | D!F14795  |
| RCEP D | 2025    | 2025 | 0               | D!G14795  |
| RCEP D | 2026    | 2026 | 0               | D!H14795  |
| RCEP D | 2027    | 2027 | 0               | D!!14795  |
| RCEP E | 2022    | 2022 | 0               | E!D14799  |
| RCEP E | 2023    | 2023 | 0               | E!E14799  |
| RCEP E | 2024    | 2024 | 0               | E!F14799  |
| RCEP E | 2025    | 2025 | 0               | E!G14799  |
| RCEP E | 2026    | 2026 | 0               | E!H14799  |
| RCEP E | 2027    | 2027 | 0               | E!!14799  |
| RCEP F | 2022    | 2022 | 0               | F!D14796  |
| RCEP F | 2023    | 2023 | 0               | F!E14796  |
| RCEP F | 2024    | 2024 | 0               | F!F14796  |
| RCEP F | 2025    | 2025 | 0               | F!G14796  |
| RCEP F | 2026    | 2026 | 0               | F!H14796  |
| RCEP F | 2027    | 2027 | 0               | F!!14796  |
| VIFTA  | 2024    | 2024 | 2,4             | VI!F13777 |
| VIFTA  | 2025    | 2025 | 1.8             | VI!G13777 |
| VIFTA  | 2026    | 2026 | 1.2             | VI!H13777 |
| VIFTA  | 2027    | 2027 | 0.6             | VI!!13777 |

Asesoría y advertencias

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

|         |        |                                                            |                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |                                                                                                      |                                                         |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| DOC-002 | ORANGE | Licence / controlled list                                  | Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrumento citado en la fuente; vigencia no verificada |
| DOC-002 | ORANGE | Licence / controlled list                                  | Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrumento citado en la fuente; vigencia no verificada |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 8522.90 has 8 lines; 8522.90.93 is distinguished from its siblings by: Other parts and accessories for goods of subheading 8519.81 or heading 85.21. | 8522.90.20 Printed circuit board assemblies for telephone answering machines; 8522.90.30 Printed circuit board assemblies for cinematographic sound recorders or reproducers; 8522.90.40 Audio or video tape decks and compact disc mechanisms; 8522.90.50 Audio or video reproduction heads, magnetic type; magnetic erasing heads and rods; 8522.90.91 Other parts and accessories of cinematographic sound recorders or reproducers; 8522.90.92 Other parts of telephone answering machines | 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 8522.90.93. 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 3% for 8522.90.93 was checked against BT2026 (cell BT2026!N15463), 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 tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) |
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)     |

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.