Vietnam Tariff Intelligence

# Detalle del SA 8535.30.19

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|---|---|
| **Código SA** | 8535.30.19 |
| **Descripción** | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts / - Isolating switches and make-and-break switches: / - - Suitable for a voltage exceeding 1 kV but not exceeding 40 kV: / - - - Other |
| **Unidad** | chiếc |
| **Generado** | 13/11/2026 17:07:34 |
| **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/85353019/ |

## 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!K15758 |
| Preferencial (NMF) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15758 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15758 |
| 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(-KH) | 0% (excepto KH) | 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 |
| 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 |
| AHKFTA | 1 | 1% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 3,5 | 3,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 3,5 | 3,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo C) | 3,5 | 3,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 3,5 | 3,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 3,5 | 3,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 3,8 | 3,8% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 4.9 | 4,9% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/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!E15093 |
| ATIGA | 2022 | 2022 | 0 | AT!E15025 |
| ATIGA | 2023 | 2023 | 0 | AT!F15025 |
| ATIGA | 2024 | 2024 | 0 | AT!G15025 |
| ATIGA | 2025 | 2025 | 0 | AT!H15025 |
| ATIGA | 2026 | 2026 | 0 | AT!I15025 |
| ATIGA | 2027 | 2027 | 0 | AT!J15025 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E15079 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F15079 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G15079 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H15079 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I15079 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J15079 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E15080 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F15080 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G15080 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H15080 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I15080 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J15080 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F15083 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H15031 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F15039 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G15039 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H15039 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I15039 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J15039 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K15039 |
| VKFTA | 2022 | 2022 | 0 | VK!E15079 |
| VKFTA | 2023 | 2023 | 0 | VK!F15079 |
| VKFTA | 2024 | 2024 | 0 | VK!G15079 |
| VKFTA | 2025 | 2025 | 0 | VK!H15079 |
| VKFTA | 2026 | 2026 | 0 | VK!I15079 |
| VKFTA | 2027 | 2027 | 0 | VK!J15079 |
| VCFTA | 2022 | 2022 | 5 | VC!D15134 |
| VCFTA | 2023 | 2023 | 5 | VC!E15134 |
| VCFTA | 2024 | 2024 | 0 | VC!F15134 |
| VCFTA | 2025 | 2025 | 0 | VC!G15134 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H15134 |
| VCFTA | 2027 | 2027 | 0 | VC!I15134 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D15113 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E15113 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F15113 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G15113 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H15113 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I15113 |
| AHKFTA | 2022 | 2022 | 4 | AKH!D15111 |
| AHKFTA | 2023 | 2023 | 3 | AKH!E15111 |
| AHKFTA | 2024 | 2024 | 3 | AKH!F15111 |
| AHKFTA | 2025 | 2025 | 1 | AKH!G15111 |
| AHKFTA | 2026 | 2026 | 1 | AKH!H15111 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I15111 |
| EVFTA | 2022 | 2022 | 2,5 | EV-NK!D15117 |
| EVFTA | 2023 | 2023 | 1,6 | EV-NK!E15117 |
| EVFTA | 2024 | 2024 | 0,8 | EV-NK!F15117 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G15117 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H15117 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I15117 |
| UKVFTA | 2022 | 2022 | 2,5 | UKV!D15116 |
| UKVFTA | 2023 | 2023 | 1,6 | UKV!E15116 |
| UKVFTA | 2024 | 2024 | 0,8 | UKV!F15116 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G15116 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H15116 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I15116 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D15109 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E15109 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F15109 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G15109 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H15109 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I15109 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J15109 |
| RCEP A | 2022 | 2022 | 6,3 | RCEPT-A!D15104 |
| RCEP A | 2023 | 2023 | 5,6 | RCEPT-A!E15104 |
| RCEP A | 2024 | 2024 | 4,9 | RCEPT-A!F15104 |
| RCEP A | 2025 | 2025 | 4,2 | RCEPT-A!G15104 |
| RCEP A | 2026 | 2026 | 3,5 | RCEPT-A!H15104 |
| RCEP A | 2027 | 2027 | 2,8 | RCEPT-A!I15104 |
| RCEP B | 2022 | 2022 | 6,3 | B!D15104 |
| RCEP B | 2023 | 2023 | 5,6 | B!E15104 |
| RCEP B | 2024 | 2024 | 4,9 | B!F15104 |
| RCEP B | 2025 | 2025 | 4,2 | B!G15104 |
| RCEP B | 2026 | 2026 | 3,5 | B!H15104 |
| RCEP B | 2027 | 2027 | 2,8 | B!I15104 |
| RCEP C | 2022 | 2022 | 6,3 | C!D15104 |
| RCEP C | 2023 | 2023 | 5,6 | C!E15104 |
| RCEP C | 2024 | 2024 | 4,9 | C!F15104 |
| RCEP C | 2025 | 2025 | 4,2 | C!G15104 |
| RCEP C | 2026 | 2026 | 3,5 | C!H15104 |
| RCEP C | 2027 | 2027 | 2,8 | C!I15104 |
| RCEP D | 2022 | 2022 | 6,4 | D!D15103 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 5,7 | D!E15103 |
| RCEP D | 2024 | 2024 | 5,1 | D!F15103 |
| RCEP D | 2025 | 2025 | 4,5 | D!G15103 |
| RCEP D | 2026 | 2026 | 3,8 | D!H15103 |
| RCEP D | 2027 | 2027 | 3,2 | D!I15103 |
| RCEP E | 2022 | 2022 | 6,3 | E!D15107 |
| RCEP E | 2023 | 2023 | 5,6 | E!E15107 |
| RCEP E | 2024 | 2024 | 4,9 | E!F15107 |
| RCEP E | 2025 | 2025 | 4,2 | E!G15107 |
| RCEP E | 2026 | 2026 | 3,5 | E!H15107 |
| RCEP E | 2027 | 2027 | 2,8 | E!I15107 |
| RCEP F | 2022 | 2022 | 6,3 | F!D15104 |
| RCEP F | 2023 | 2023 | 5,6 | F!E15104 |
| RCEP F | 2024 | 2024 | 4,9 | F!F15104 |
| RCEP F | 2025 | 2025 | 4,2 | F!G15104 |
| RCEP F | 2026 | 2026 | 3,5 | F!H15104 |
| RCEP F | 2027 | 2027 | 2,8 | F!I15104 |
| VIFTA | 2024 | 2024 | 6.3 | VI!F14072 |
| VIFTA | 2025 | 2025 | 5.6 | VI!G14072 |
| VIFTA | 2026 | 2026 | 4.9 | VI!H14072 |
| VIFTA | 2027 | 2027 | 4.2 | VI!I14072 |

## Asesoría y advertencias

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8535.30 has 4 lines; 8535.30.19 is distinguished from its siblings by: Other. | 8535.30.11 Disconnectors having a voltage of less than 36 kV; 8535.30.20 For a voltage of 66 kV or more; 8535.30.90 Other | 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 8535.30.19. 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 8535.30.19 was checked against BT2026 (cell BT2026!N15758), 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.