Vietnam Tariff Intelligence

# Detalle del SA 8536.50.39

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|---|---|
| **Código SA** | 8536.50.39 |
| **Descripción** | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables / - Other switches: / - - High inrush switches; commutators for stoves and ranges; microphone switches; power switches for television or radio receivers; switches for electric fans; rotary, slide, see-saw and magnetic switches for air conditioning machines: / - - - Other |
| **Unidad** | chiếc |
| **Generado** | 11/11/2026 07:02:20 |
| **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/85365039/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 22.5 | 22,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15809 |
| Preferencial (NMF) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15809 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15809 |
| 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 (-KH, PH) | 0% (excepto KH, PH) | 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 |
| 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 |
| VIFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/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 |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo A) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 10,3 | 10,3% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 11,3 | 11,3% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AHKFTA | 15 | 15% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/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 |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E15145 |
| ATIGA | 2022 | 2022 | 0 | AT!E15077 |
| ATIGA | 2023 | 2023 | 0 | AT!F15077 |
| ATIGA | 2024 | 2024 | 0 | AT!G15077 |
| ATIGA | 2025 | 2025 | 0 | AT!H15077 |
| ATIGA | 2026 | 2026 | 0 | AT!I15077 |
| ATIGA | 2027 | 2027 | 0 | AT!J15077 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 1 | AJ!E15131 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F15131 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G15131 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H15131 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I15131 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J15131 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E15132 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F15132 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G15132 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H15132 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I15132 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J15132 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F15135 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H15083 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F15091 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G15091 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H15091 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I15091 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J15091 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K15091 |
| VKFTA | 2022 | 2022 | 0 | VK!E15131 |
| VKFTA | 2023 | 2023 | 0 | VK!F15131 |
| VKFTA | 2024 | 2024 | 0 | VK!G15131 |
| VKFTA | 2025 | 2025 | 0 | VK!H15131 |
| VKFTA | 2026 | 2026 | 0 | VK!I15131 |
| VKFTA | 2027 | 2027 | 0 | VK!J15131 |
| VCFTA | 2022 | 2022 | 3 | VC!D15186 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2023 | 2023 | 1 | VC!E15186 |
| VCFTA | 2024 | 2024 | 0 | VC!F15186 |
| VCFTA | 2025 | 2025 | 0 | VC!G15186 |
| VCFTA | 2026 | 2026 | 0 | VC!H15186 |
| VCFTA | 2027 | 2027 | 0 | VC!I15186 |
| VN-EAEU | 2022 | 2022 | 4,1 | EAV!D15165 |
| VN-EAEU | 2023 | 2023 | 2,7 | EAV!E15165 |
| VN-EAEU | 2024 | 2024 | 1,4 | EAV!F15165 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G15165 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H15165 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I15165 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D15163 |
| AHKFTA | 2023 | 2023 | 15 | AKH!E15163 |
| AHKFTA | 2024 | 2024 | 15 | AKH!F15163 |
| AHKFTA | 2025 | 2025 | 15 | AKH!G15163 |
| AHKFTA | 2026 | 2026 | 15 | AKH!H15163 |
| AHKFTA | 2027 | 2027 | 15 | AKH!I15163 |
| EVFTA | 2022 | 2022 | 7,5 | EV-NK!D15169 |
| EVFTA | 2023 | 2023 | 5 | EV-NK!E15169 |
| EVFTA | 2024 | 2024 | 2,5 | EV-NK!F15169 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G15169 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H15169 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I15169 |
| UKVFTA | 2022 | 2022 | 7,5 | UKV!D15168 |
| UKVFTA | 2023 | 2023 | 5 | UKV!E15168 |
| UKVFTA | 2024 | 2024 | 2,5 | UKV!F15168 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2025 | 2025 | 0 | UKV!G15168 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H15168 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I15168 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D15161 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E15161 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F15161 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G15161 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H15161 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I15161 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J15161 |
| RCEP A | 2022 | 2022 | 14 | RCEPT-A!D15156 |
| RCEP A | 2023 | 2023 | 13 | RCEPT-A!E15156 |
| RCEP A | 2024 | 2024 | 12 | RCEPT-A!F15156 |
| RCEP A | 2025 | 2025 | 11 | RCEPT-A!G15156 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H15156 |
| RCEP A | 2027 | 2027 | 9 | RCEPT-A!I15156 |
| RCEP B | 2022 | 2022 | 14 | B!D15156 |
| RCEP B | 2023 | 2023 | 13 | B!E15156 |
| RCEP B | 2024 | 2024 | 12 | B!F15156 |
| RCEP B | 2025 | 2025 | 11 | B!G15156 |
| RCEP B | 2026 | 2026 | 10 | B!H15156 |
| RCEP B | 2027 | 2027 | 9 | B!I15156 |
| RCEP C | 2022 | 2022 | 14,3 | C!D15156 |
| RCEP C | 2023 | 2023 | 13,5 | C!E15156 |
| RCEP C | 2024 | 2024 | 12,8 | C!F15156 |
| RCEP C | 2025 | 2025 | 12 | C!G15156 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2026 | 2026 | 11,3 | C!H15156 |
| RCEP C | 2027 | 2027 | 10,5 | C!I15156 |
| RCEP D | 2022 | 2022 | 14,1 | D!D15155 |
| RCEP D | 2023 | 2023 | 13,1 | D!E15155 |
| RCEP D | 2024 | 2024 | 12,2 | D!F15155 |
| RCEP D | 2025 | 2025 | 11,3 | D!G15155 |
| RCEP D | 2026 | 2026 | 10,3 | D!H15155 |
| RCEP D | 2027 | 2027 | 9,4 | D!I15155 |
| RCEP E | 2022 | 2022 | 14 | E!D15159 |
| RCEP E | 2023 | 2023 | 13 | E!E15159 |
| RCEP E | 2024 | 2024 | 12 | E!F15159 |
| RCEP E | 2025 | 2025 | 11 | E!G15159 |
| RCEP E | 2026 | 2026 | 10 | E!H15159 |
| RCEP E | 2027 | 2027 | 9 | E!I15159 |
| RCEP F | 2022 | 2022 | 14 | F!D15156 |
| RCEP F | 2023 | 2023 | 13 | F!E15156 |
| RCEP F | 2024 | 2024 | 12 | F!F15156 |
| RCEP F | 2025 | 2025 | 11 | F!G15156 |
| RCEP F | 2026 | 2026 | 10 | F!H15156 |
| RCEP F | 2027 | 2027 | 9 | F!I15156 |
| VIFTA | 2024 | 2024 | 10 | VI!F14123 |
| VIFTA | 2025 | 2025 | 5 | VI!G14123 |
| VIFTA | 2026 | 2026 | 0 | VI!H14123 |
| VIFTA | 2027 | 2027 | 0 | VI!I14123 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| 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 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving. | MFN 15% | | 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 8536.50 has 12 lines; 8536.50.39 is distinguished from its siblings by: Other. | 8536.50.20 Over-current and residual-current automatic switches; 8536.50.32 Of a kind suitable for use in electric fans or in radio equipment; 8536.50.33 Other, of a rated current carrying capacity of less than 16 A; 8536.50.40 Miniature switches suitable for use in rice cookers or toaster ovens; 8536.50.51 For a current of less than 16 A; 8536.50.59 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 |

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8536.50.39. 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 15% for 8536.50.39 was checked against BT2026 (cell BT2026!N15809), 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 ) |

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.