Vietnam Tariff Intelligence

Detalle del SA 8536.50.40

Código SA	8536.50.40
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: / - - Miniature switches suitable for use in rice cookers or toaster ovens
Unidad	chiếc
Generado	06/11/2026 10:15:37
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/85365040/

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!K15810
Preferencial (NMF)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N15810
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15810
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
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
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
VIFTA	10.5	10,5%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/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!E15146
ATIGA	2022	2022	0	AT!E15078
ATIGA	2023	2023	0	AT!F15078
ATIGA	2024	2024	0	AT!G15078
ATIGA	2025	2025	0	AT!H15078
ATIGA	2026	2026	0	AT!I15078
ATIGA	2027	2027	0	AT!J15078
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E15132
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15132
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15132
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15132

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15132
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15132
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15133
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15133
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15133
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15133
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15133
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15133
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15136
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15084
AIFTA	30/12/2022	2022	5	AI!F15092
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G15092
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H15092
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I15092
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J15092
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K15092
VKFTA	2022	2022	0	VK!E15132
VKFTA	2023	2023	0	VK!F15132
VKFTA	2024	2024	0	VK!G15132
VKFTA	2025	2025	0	VK!H15132
VKFTA	2026	2026	0	VK!I15132
VKFTA	2027	2027	0	VK!J15132
VCFTA	2022	2022	3	VC!D15187
VCFTA	2023	2023	1	VC!E15187
VCFTA	2024	2024	0	VC!F15187
VCFTA	2025	2025	0	VC!G15187

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H15187
VCFTA	2027	2027	0	VC!I15187
VN-EAEU	2022	2022	4,1	EAV!D15166
VN-EAEU	2023	2023	2,7	EAV!E15166
VN-EAEU	2024	2024	1,4	EAV!F15166
VN-EAEU	2025	2025	0	EAV!G15166
VN-EAEU	2026	2026	0	EAV!H15166
VN-EAEU	2027	2027	0	EAV!I15166
AHKFTA	2022	2022	15	AKH!D15164
AHKFTA	2023	2023	15	AKH!E15164
AHKFTA	2024	2024	15	AKH!F15164
AHKFTA	2025	2025	15	AKH!G15164
AHKFTA	2026	2026	15	AKH!H15164
AHKFTA	2027	2027	15	AKH!I15164
EVFTA	2022	2022	7,5	EV-NK!D15170
EVFTA	2023	2023	5	EV-NK!E15170
EVFTA	2024	2024	2,5	EV-NK!F15170
EVFTA	2025	2025	0	EV-NK!G15170
EVFTA	2026	2026	0	EV-NK!H15170
EVFTA	2027	2027	0	EV-NK!I15170
UKVFTA	2022	2022	7,5	UKV!D15169
UKVFTA	2023	2023	5	UKV!E15169
UKVFTA	2024	2024	2,5	UKV!F15169
UKVFTA	2025	2025	0	UKV!G15169
UKVFTA	2026	2026	0	UKV!H15169
UKVFTA	2027	2027	0	UKV!I15169

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15162
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15162
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15162
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15162
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15162
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15162
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15162
RCEP A	2022	2022	14	RCEPT-A!D15157
RCEP A	2023	2023	13	RCEPT-A!E15157
RCEP A	2024	2024	12	RCEPT-A!F15157
RCEP A	2025	2025	11	RCEPT-A!G15157
RCEP A	2026	2026	10	RCEPT-A!H15157
RCEP A	2027	2027	9	RCEPT-A!I15157
RCEP B	2022	2022	14	B!D15157
RCEP B	2023	2023	13	B!E15157
RCEP B	2024	2024	12	B!F15157
RCEP B	2025	2025	11	B!G15157
RCEP B	2026	2026	10	B!H15157
RCEP B	2027	2027	9	B!I15157
RCEP C	2022	2022	14,3	C!D15157
RCEP C	2023	2023	13,5	C!E15157
RCEP C	2024	2024	12,8	C!F15157
RCEP C	2025	2025	12	C!G15157
RCEP C	2026	2026	11,3	C!H15157
RCEP C	2027	2027	10,5	C!I15157
RCEP D	2022	2022	14,1	D!D15156

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	13,1	D!E15156
RCEP D	2024	2024	12,2	D!F15156
RCEP D	2025	2025	11,3	D!G15156
RCEP D	2026	2026	10,3	D!H15156
RCEP D	2027	2027	9,4	D!I15156
RCEP E	2022	2022	14	E!D15160
RCEP E	2023	2023	13	E!E15160
RCEP E	2024	2024	12	E!F15160
RCEP E	2025	2025	11	E!G15160
RCEP E	2026	2026	10	E!H15160
RCEP E	2027	2027	9	E!I15160
RCEP F	2022	2022	14	F!D15157
RCEP F	2023	2023	13	F!E15157
RCEP F	2024	2024	12	F!F15157
RCEP F	2025	2025	11	F!G15157
RCEP F	2026	2026	10	F!H15157
RCEP F	2027	2027	9	F!I15157
VIFTA	2024	2024	13.5	VI!F14124
VIFTA	2025	2025	12	VI!G14124
VIFTA	2026	2026	10.5	VI!H14124
VIFTA	2027	2027	9	VI!I14124

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; 8536.50.40 is distinguished from its siblings by: Miniature switches suitable for use in rice cookers or toaster ovens.	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; 8536.50.39 Other; 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8536.50.40. 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 8536.50.40 was checked against BT2026 (cell BT2026!N15810), 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.