Vietnam Tariff Intelligence

Detalle del SA 8536.90.22

Código SA	8536.90.22
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 apparatus: / - - Junction boxes: / - - - For a current of less than 16 A
Unidad	chiếc
Generado	11/11/2026 09:55:57
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/85369022/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15850
Preferencial (NMF)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N15850
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15850
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 (-BN, PH)	0% (excepto BN, 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
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
VKFTA	5	5%	Arancel consolidado BT2026	2026	VK	125/2022/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 C)	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)	10,9	10,9%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	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!E15186
ATIGA	2022	2022	0	AT!E15118
ATIGA	2023	2023	0	AT!F15118
ATIGA	2024	2024	0	AT!G15118
ATIGA	2025	2025	0	AT!H15118
ATIGA	2026	2026	0	AT!I15118
ATIGA	2027	2027	0	AT!J15118
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E15172
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15172
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15172
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15172

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15172
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15172
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15173
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15173
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15173
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15173
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15173
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15173
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15176
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15124
AIFTA	30/12/2022	2022	5	AI!F15132
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G15132
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H15132
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I15132
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J15132
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K15132
VKFTA	2022	2022	5	VK!E15172
VKFTA	2023	2023	5	VK!F15172
VKFTA	2024	2024	5	VK!G15172
VKFTA	2025	2025	5	VK!H15172
VKFTA	2026	2026	5	VK!I15172
VKFTA	2027	2027	5	VK!J15172
VCFTA	2022	2022	4	VC!D15227
VCFTA	2023	2023	2	VC!E15227
VCFTA	2024	2024	0	VC!F15227
VCFTA	2025	2025	0	VC!G15227

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H15227
VCFTA	2027	2027	0	VC!I15227
VN-EAEU	2022	2022	5,5	EAV!D15206
VN-EAEU	2023	2023	3,6	EAV!E15206
VN-EAEU	2024	2024	1,8	EAV!F15206
VN-EAEU	2025	2025	0	EAV!G15206
VN-EAEU	2026	2026	0	EAV!H15206
VN-EAEU	2027	2027	0	EAV!I15206
AHKFTA	2022	2022	20	AKH!D15204
AHKFTA	2023	2023	20	AKH!E15204
AHKFTA	2024	2024	20	AKH!F15204
AHKFTA	2025	2025	20	AKH!G15204
AHKFTA	2026	2026	20	AKH!H15204
AHKFTA	2027	2027	20	AKH!I15204
EVFTA	2022	2022	10	EV-NK!D15210
EVFTA	2023	2023	6,6	EV-NK!E15210
EVFTA	2024	2024	3,3	EV-NK!F15210
EVFTA	2025	2025	0	EV-NK!G15210
EVFTA	2026	2026	0	EV-NK!H15210
EVFTA	2027	2027	0	EV-NK!I15210
UKVFTA	2022	2022	10	UKV!D15209
UKVFTA	2023	2023	6,6	UKV!E15209
UKVFTA	2024	2024	3,3	UKV!F15209
UKVFTA	2025	2025	0	UKV!G15209
UKVFTA	2026	2026	0	UKV!H15209
UKVFTA	2027	2027	0	UKV!I15209

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15202
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15202
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15202
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15202
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15202
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15202
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15202
RCEP A	2022	2022	18	RCEPT-A!D15197
RCEP A	2023	2023	16	RCEPT-A!E15197
RCEP A	2024	2024	14	RCEPT-A!F15197
RCEP A	2025	2025	12	RCEPT-A!G15197
RCEP A	2026	2026	10	RCEPT-A!H15197
RCEP A	2027	2027	8	RCEPT-A!I15197
RCEP B	2022	2022	18	B!D15197
RCEP B	2023	2023	16	B!E15197
RCEP B	2024	2024	14	B!F15197
RCEP B	2025	2025	12	B!G15197
RCEP B	2026	2026	10	B!H15197
RCEP B	2027	2027	8	B!I15197
RCEP C	2022	2022	18	C!D15197
RCEP C	2023	2023	16	C!E15197
RCEP C	2024	2024	14	C!F15197
RCEP C	2025	2025	12	C!G15197
RCEP C	2026	2026	10	C!H15197
RCEP C	2027	2027	8	C!I15197
RCEP D	2022	2022	18,2	D!D15196

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	16,4	D!E15196
RCEP D	2024	2024	14,5	D!F15196
RCEP D	2025	2025	12,7	D!G15196
RCEP D	2026	2026	10,9	D!H15196
RCEP D	2027	2027	9,1	D!I15196
RCEP E	2022	2022	18	E!D15200
RCEP E	2023	2023	16	E!E15200
RCEP E	2024	2024	14	E!F15200
RCEP E	2025	2025	12	E!G15200
RCEP E	2026	2026	10	E!H15200
RCEP E	2027	2027	8	E!I15200
RCEP F	2022	2022	18	F!D15197
RCEP F	2023	2023	16	F!E15197
RCEP F	2024	2024	14	F!F15197
RCEP F	2025	2025	12	F!G15197
RCEP F	2026	2026	10	F!H15197
RCEP F	2027	2027	8	F!I15197
VIFTA	2024	2024	16	VI!F14164
VIFTA	2025	2025	12	VI!G14164
VIFTA	2026	2026	8	VI!H14164
VIFTA	2027	2027	4	VI!I14164

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 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 8536.90 has 10 lines; 8536.90.22 is distinguished from its siblings by: For a current of less than 16 A.	8536.90.12 For a current of less than 16 A; 8536.90.19 Other; 8536.90.29 Other; 8536.90.32 For a current of less than 16 A; 8536.90.39 Other; 8536.90.40 Battery clamps, of a kind used for motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	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 8536.90.22. 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 20% for 8536.90.22 was checked against BT2026 (cell BT2026!N15850), 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.