Vietnam Tariff Intelligence

Detalle del SA 8536.90.99

Código SA	8536.90.99
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: / - - Other: / - - - Other
Unidad	chiếc
Generado	06/11/2026 05:16:31
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/85369099/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	37.5	37,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15860
Preferencial (NMF)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15860
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15860
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
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	14	14%	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
AJCEP	30	30%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/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!E15196
ATIGA	2022	2022	0	AT!E15128
ATIGA	2023	2023	0	AT!F15128
ATIGA	2024	2024	0	AT!G15128
ATIGA	2025	2025	0	AT!H15128
ATIGA	2026	2026	0	AT!I15128
ATIGA	2027	2027	0	AT!J15128
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E15184
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F15184
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G15184
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H15184

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I15184
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J15184
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15185
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15185
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15185
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15185
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15185
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15185
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15186
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15134
AIFTA	30/12/2022	2022	5	AI!F15142
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G15142
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H15142
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I15142
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J15142
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K15142
VKFTA	2022	2022	5	VK!E15182
VKFTA	2023	2023	5	VK!F15182
VKFTA	2024	2024	5	VK!G15182
VKFTA	2025	2025	5	VK!H15182
VKFTA	2026	2026	5	VK!I15182
VKFTA	2027	2027	5	VK!J15182
VCFTA	2022	2022	3	VC!D15239
VCFTA	2023	2023	1	VC!E15239
VCFTA	2024	2024	0	VC!F15239
VCFTA	2025	2025	0	VC!G15239

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H15239
VCFTA	2027	2027	0	VC!I15239
VN-EAEU	2022	2022	5,5	EAV!D15218
VN-EAEU	2023	2023	3,6	EAV!E15218
VN-EAEU	2024	2024	1,8	EAV!F15218
VN-EAEU	2025	2025	0	EAV!G15218
VN-EAEU	2026	2026	0	EAV!H15218
VN-EAEU	2027	2027	0	EAV!I15218
AHKFTA	2022	2022	*	AKH!D15216
AHKFTA	2023	2023	*	AKH!E15216
AHKFTA	2024	2024	*	AKH!F15216
AHKFTA	2025	2025	*	AKH!G15216
AHKFTA	2026	2026	*	AKH!H15216
AHKFTA	2027	2027	*	AKH!I15216
EVFTA	2022	2022	10	EV-NK!D15222
EVFTA	2023	2023	6,6	EV-NK!E15222
EVFTA	2024	2024	3,3	EV-NK!F15222
EVFTA	2025	2025	0	EV-NK!G15222
EVFTA	2026	2026	0	EV-NK!H15222
EVFTA	2027	2027	0	EV-NK!I15222
UKVFTA	2022	2022	10	UKV!D15221
UKVFTA	2023	2023	6,6	UKV!E15221
UKVFTA	2024	2024	3,3	UKV!F15221
UKVFTA	2025	2025	0	UKV!G15221
UKVFTA	2026	2026	0	UKV!H15221
UKVFTA	2027	2027	0	UKV!I15221

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15212
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15212
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15212
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15212
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15212
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15212
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15212
RCEP A	2022	2022	18	RCEPT-A!D15209
RCEP A	2023	2023	16	RCEPT-A!E15209
RCEP A	2024	2024	14	RCEPT-A!F15209
RCEP A	2025	2025	12	RCEPT-A!G15209
RCEP A	2026	2026	10	RCEPT-A!H15209
RCEP A	2027	2027	8	RCEPT-A!I15209
RCEP B	2022	2022	18	B!D15209
RCEP B	2023	2023	16	B!E15209
RCEP B	2024	2024	14	B!F15209
RCEP B	2025	2025	12	B!G15209
RCEP B	2026	2026	10	B!H15209
RCEP B	2027	2027	8	B!I15209
RCEP C	2022	2022	18	C!D15209
RCEP C	2023	2023	16	C!E15209
RCEP C	2024	2024	14	C!F15209
RCEP C	2025	2025	12	C!G15209
RCEP C	2026	2026	10	C!H15209
RCEP C	2027	2027	8	C!I15209
RCEP D	2022	2022	18,2	D!D15208

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	16,4	D!E15208
RCEP D	2024	2024	14,5	D!F15208
RCEP D	2025	2025	12,7	D!G15208
RCEP D	2026	2026	10,9	D!H15208
RCEP D	2027	2027	9,1	D!I15208
RCEP E	2022	2022	18	E!D15212
RCEP E	2023	2023	16	E!E15212
RCEP E	2024	2024	14	E!F15212
RCEP E	2025	2025	12	E!G15212
RCEP E	2026	2026	10	E!H15212
RCEP E	2027	2027	8	E!I15212
RCEP F	2022	2022	18	F!D15209
RCEP F	2023	2023	16	F!E15209
RCEP F	2024	2024	14	F!F15209
RCEP F	2025	2025	12	F!G15209
RCEP F	2026	2026	10	F!H15209
RCEP F	2027	2027	8	F!I15209
VIFTA	2024	2024	18	VI!F14176
VIFTA	2025	2025	16	VI!G14176
VIFTA	2026	2026	14	VI!H14176
VIFTA	2027	2027	12	VI!I14176

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	AJCEP 30%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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; 8536.90.99 is distinguished from its siblings by: Other.	8536.90.12 For a current of less than 16 A; 8536.90.19 Other; 8536.90.22 For a current of less than 16 A; 8536.90.29 Other; 8536.90.32 For a current of less than 16 A; 8536.90.39 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
HS-005	BLUE	Chapter 98 equivalent exists	8536.90.99 corresponds to Chapter 98 code 9834.24.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Giắc cắm, đầu nối cổng nối USB, giắc mạng để nối dây dẫn tín hiệu	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8536.90.99. 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 25% for 8536.90.99 was checked against BT2026 (cell BT2026!N15860), 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.