Vietnam Tariff Intelligence

Detalle del SA 8544.42.94

Código SA	8544.42.94
Descripción	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors / - Other electric conductors, for a voltage not exceeding 1,000 V: / - - Fitted with connectors: / - - - Other: / - - - - Electric cables insulated with plastics, of which each core having diameter not exceeding 5 mm
Unidad	m/chiếc
Generado	09/11/2026 23:48:13
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/85444294/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	25.5	25,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16074
Preferencial (NMF)	17	17%	26/2023/NĐ-CP	2023-07-15	BT2026!N16074
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16074
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
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
ACFTA	5 (-KH, MY, PH, TH)	5% (excepto KH, MY, PH, TH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
VIFTA	11.9	11,9%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	17	17%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	17	17%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo B)	17	17%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	17	17%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	17	17%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	17	17%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	17	17%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
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)		5	AC!E15421
ATIGA	2022	2022	0	AT!E15350
ATIGA	2023	2023	0	AT!F15350
ATIGA	2024	2024	0	AT!G15350
ATIGA	2025	2025	0	AT!H15350
ATIGA	2026	2026	0	AT!I15350
ATIGA	2027	2027	0	AT!J15350
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E15406
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15406
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15406
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15406

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15406
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15406
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E15407
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F15407
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15407
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15407
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15407
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15407
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15408
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15356
AIFTA	30/12/2022	2022	*	AI!F15364
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15364
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15364
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15364
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15364
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15364
VKFTA	2022	2022	3	VK!E15404
VKFTA	2023	2023	1,5	VK!F15404
VKFTA	2024	2024	0	VK!G15404
VKFTA	2025	2025	0	VK!H15404
VKFTA	2026	2026	0	VK!I15404
VKFTA	2027	2027	0	VK!J15404
VCFTA	2022	2022	2	VC!D15466
VCFTA	2023	2023	1	VC!E15466
VCFTA	2024	2024	0	VC!F15466
VCFTA	2025	2025	0	VC!G15466

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H15466
VCFTA	2027	2027	0	VC!I15466
VN-EAEU	2022	2022	4,1	EAV!D15440
VN-EAEU	2023	2023	2,7	EAV!E15440
VN-EAEU	2024	2024	1,4	EAV!F15440
VN-EAEU	2025	2025	0	EAV!G15440
VN-EAEU	2026	2026	0	EAV!H15440
VN-EAEU	2027	2027	0	EAV!I15440
AHKFTA	2022	2022	17	AKH!D15443
AHKFTA	2023	2023	17	AKH!E15443
AHKFTA	2024	2024	17	AKH!F15443
AHKFTA	2025	2025	17	AKH!G15443
AHKFTA	2026	2026	17	AKH!H15443
AHKFTA	2027	2027	17	AKH!I15443
EVFTA	2022	2022	7,5	EV-NK!D15449
EVFTA	2023	2023	5	EV-NK!E15449
EVFTA	2024	2024	2,5	EV-NK!F15449
EVFTA	2025	2025	0	EV-NK!G15449
EVFTA	2026	2026	0	EV-NK!H15449
EVFTA	2027	2027	0	EV-NK!I15449
UKVFTA	2022	2022	7,5	UKV!D15448
UKVFTA	2023	2023	5	UKV!E15448
UKVFTA	2024	2024	2,5	UKV!F15448
UKVFTA	2025	2025	0	UKV!G15448
UKVFTA	2026	2026	0	UKV!H15448
UKVFTA	2027	2027	0	UKV!I15448

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15437
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15437
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15437
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15437
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15437
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15437
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15437
RCEP A	2022	2022	17	RCEPT-A!D15431
RCEP A	2023	2023	17	RCEPT-A!E15431
RCEP A	2024	2024	17	RCEPT-A!F15431
RCEP A	2025	2025	17	RCEPT-A!G15431
RCEP A	2026	2026	17	RCEPT-A!H15431
RCEP A	2027	2027	17	RCEPT-A!I15431
RCEP B	2022	2022	17	B!D15431
RCEP B	2023	2023	17	B!E15431
RCEP B	2024	2024	17	B!F15431
RCEP B	2025	2025	17	B!G15431
RCEP B	2026	2026	17	B!H15431
RCEP B	2027	2027	17	B!I15431
RCEP C	2022	2022	17	C!D15431
RCEP C	2023	2023	17	C!E15431
RCEP C	2024	2024	17	C!F15431
RCEP C	2025	2025	17	C!G15431
RCEP C	2026	2026	17	C!H15431
RCEP C	2027	2027	17	C!I15431
RCEP D	2022	2022	17	D!D15430

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	17	D!E15430
RCEP D	2024	2024	17	D!F15430
RCEP D	2025	2025	17	D!G15430
RCEP D	2026	2026	17	D!H15430
RCEP D	2027	2027	17	D!I15430
RCEP E	2022	2022	17	E!D15434
RCEP E	2023	2023	17	E!E15434
RCEP E	2024	2024	17	E!F15434
RCEP E	2025	2025	17	E!G15434
RCEP E	2026	2026	17	E!H15434
RCEP E	2027	2027	17	E!I15434
RCEP F	2022	2022	17	F!D15431
RCEP F	2023	2023	17	F!E15431
RCEP F	2024	2024	17	F!F15431
RCEP F	2025	2025	17	F!G15431
RCEP F	2026	2026	17	F!H15431
RCEP F	2027	2027	17	F!I15431
VIFTA	2024	2024	15,3	VI!F14395
VIFTA	2025	2025	13.6	VI!G14395
VIFTA	2026	2026	11.9	VI!H14395
VIFTA	2027	2027	10.2	VI!I14395

Asesoría y advertencias

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrumento citado en la fuente; vigencia no verificada
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 17%, RCEP (Anexo A) 17%, RCEP (Anexo B) 17%, RCEP (Anexo C) 17%, RCEP (Anexo D) 17%, RCEP (Anexo E) 17%, RCEP (Anexo F) 17%: the preferential rate is equal to or higher than the MFN rate (17%) in the source tariff – claiming the FTA brings no saving.	MFN 17%		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 8544.42 has 17 lines; 8544.42.94 is distinguished from its siblings by: Electric cables insulated with plastics, of which each core having diameter not exceeding 5 mm.	8544.42.11 Submarine telephone cables; submarine telegraph cables; submarine radio relay cables; 8544.42.13 Other, insulated with rubber, plastics or paper; 8544.42.19 Other; 8544.42.21 Submarine telephone cables; submarine telegraph cables; submarine radio relay cables; 8544.42.23 Other, insulated with rubber, plastics or paper; 8544.42.29 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	8544.42.94 corresponds to Chapter 98 code 9834.25.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Dây nguồn điện bọc nhựa có đầu nối, có đường kính lõi nhỏ hơn hoặc bằng 5 mm	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 8544.42.94. 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 17% for 8544.42.94 was checked against BT2026 (cell BT2026!N16074), 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)
Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)

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.