# Dettaglio SA 8511.40.32

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|---|---|
| **Codice SA** | 8511.40.32 |
| **Descrizione** | Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines / - Starter motors and dual purpose starter-generators: / - - Assembled starter motors for engines of vehicles of headings 87.01 to 87.05: / - - - For engines of vehicles of heading 87.02, 87.03 or 87.04 |
| **Unità** | chiếc |
| **Generato il** | 08/11/2026 18:48:38 |
| **Versione dei dati** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Stato della verifica** | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata. |
| **Link** | https://mail.vietnamtariff.com/hs-code/85114032/ |

## Imposte applicabili nel 2026

| Regime tariffario | Valore di origine | Aliquota | Base giuridica | in vigore | Fonte |
|---|---|---|---|---|---|
| Dazio all'importazione ordinario | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15196 |
| Preferenziale (NPF) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15196 |
| IVA | 8/10 | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15196 |
| Imposta speciale sui consumi | | Nessun dato | | | |
| Imposta ambientale | | Nessun dato | | | |
| Dazio all'esportazione | | Nessun dato | | | |
| Aliquota all'esportazione CPTPP | | Nessun dato | | | |
| Aliquota all'esportazione EVFTA | | Nessun dato | | | |
| Aliquota all'esportazione UKVFTA | | Nessun dato | | | |

## Aliquote preferenziali speciali (ALS) – 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-PH) | 0% (eccetto PH) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-BN, PH) | 0% (eccetto BN, PH) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tariffa consolidata BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tariffa consolidata BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 1,2 | 1,2% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 1,2 | 1,2% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AHKFTA | 2 | 2% | Tariffa consolidata BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 5 | 5% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Allegato B) | 5 | 5% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 5 | 5% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 5 | 5% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 5 | 5% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 5,5 | 5,5% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 5.7 | 5,7% | Tariffa consolidata BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Nessun dato | Nessun dato | | S | 56/2026/NĐ-CP | Nessun dato |
| VNCU | | Nessun dato | Nessun dato | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato |

## Storico delle aliquote / riduzione per anno

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E14499 |
| ATIGA | 2022 | 2022 | 0 | AT!E14440 |
| ATIGA | 2023 | 2023 | 0 | AT!F14440 |
| ATIGA | 2024 | 2024 | 0 | AT!G14440 |
| ATIGA | 2025 | 2025 | 0 | AT!H14440 |
| ATIGA | 2026 | 2026 | 0 | AT!I14440 |
| ATIGA | 2027 | 2027 | 0 | AT!J14440 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E14494 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F14494 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G14494 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H14494 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I14494 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J14494 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E14495 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F14495 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G14495 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H14495 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I14495 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J14495 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F14498 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H14446 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F14454 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G14454 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H14454 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I14454 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J14454 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K14454 |
| VKFTA | 2022 | 2022 | 0 | VK!E14485 |
| VKFTA | 2023 | 2023 | 0 | VK!F14485 |
| VKFTA | 2024 | 2024 | 0 | VK!G14485 |
| VKFTA | 2025 | 2025 | 0 | VK!H14485 |
| VKFTA | 2026 | 2026 | 0 | VK!I14485 |
| VKFTA | 2027 | 2027 | 0 | VK!J14485 |
| VCFTA | 2022 | 2022 | 2 | VC!D14540 |
| VCFTA | 2023 | 2023 | 1 | VC!E14540 |
| VCFTA | 2024 | 2024 | 0 | VC!F14540 |
| VCFTA | 2025 | 2025 | 0 | VC!G14540 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H14540 |
| VCFTA | 2027 | 2027 | 0 | VC!I14540 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D14517 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E14517 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F14517 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14517 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14517 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14517 |
| AHKFTA | 2022 | 2022 | 6 | AKH!D14517 |
| AHKFTA | 2023 | 2023 | 4 | AKH!E14517 |
| AHKFTA | 2024 | 2024 | 4 | AKH!F14517 |
| AHKFTA | 2025 | 2025 | 2 | AKH!G14517 |
| AHKFTA | 2026 | 2026 | 2 | AKH!H14517 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I14517 |
| EVFTA | 2022 | 2022 | 6,2 | EV-NK!D14532 |
| EVFTA | 2023 | 2023 | 5 | EV-NK!E14532 |
| EVFTA | 2024 | 2024 | 3,7 | EV-NK!F14532 |
| EVFTA | 2025 | 2025 | 2,5 | EV-NK!G14532 |
| EVFTA | 2026 | 2026 | 1,2 | EV-NK!H14532 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14532 |
| UKVFTA | 2022 | 2022 | 6,2 | UKV!D14531 |
| UKVFTA | 2023 | 2023 | 5 | UKV!E14531 |
| UKVFTA | 2024 | 2024 | 3,7 | UKV!F14531 |
| UKVFTA | 2025 | 2025 | 2,5 | UKV!G14531 |
| UKVFTA | 2026 | 2026 | 1,2 | UKV!H14531 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I14531 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D14524 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E14524 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F14524 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G14524 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H14524 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I14524 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14524 |
| RCEP A | 2022 | 2022 | 9 | RCEPT-A!D14519 |
| RCEP A | 2023 | 2023 | 8 | RCEPT-A!E14519 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F14519 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G14519 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H14519 |
| RCEP A | 2027 | 2027 | 4 | RCEPT-A!I14519 |
| RCEP B | 2022 | 2022 | 9 | B!D14519 |
| RCEP B | 2023 | 2023 | 8 | B!E14519 |
| RCEP B | 2024 | 2024 | 7 | B!F14519 |
| RCEP B | 2025 | 2025 | 6 | B!G14519 |
| RCEP B | 2026 | 2026 | 5 | B!H14519 |
| RCEP B | 2027 | 2027 | 4 | B!I14519 |
| RCEP C | 2022 | 2022 | 9 | C!D14519 |
| RCEP C | 2023 | 2023 | 8 | C!E14519 |
| RCEP C | 2024 | 2024 | 7 | C!F14519 |
| RCEP C | 2025 | 2025 | 6 | C!G14519 |
| RCEP C | 2026 | 2026 | 5 | C!H14519 |
| RCEP C | 2027 | 2027 | 4 | C!I14519 |
| RCEP D | 2022 | 2022 | 9,1 | D!D14518 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 8,2 | D!E14518 |
| RCEP D | 2024 | 2024 | 7,3 | D!F14518 |
| RCEP D | 2025 | 2025 | 6,4 | D!G14518 |
| RCEP D | 2026 | 2026 | 5,5 | D!H14518 |
| RCEP D | 2027 | 2027 | 4,5 | D!I14518 |
| RCEP E | 2022 | 2022 | 9 | E!D14522 |
| RCEP E | 2023 | 2023 | 8 | E!E14522 |
| RCEP E | 2024 | 2024 | 7 | E!F14522 |
| RCEP E | 2025 | 2025 | 6 | E!G14522 |
| RCEP E | 2026 | 2026 | 5 | E!H14522 |
| RCEP E | 2027 | 2027 | 4 | E!I14522 |
| RCEP F | 2022 | 2022 | 9 | F!D14519 |
| RCEP F | 2023 | 2023 | 8 | F!E14519 |
| RCEP F | 2024 | 2024 | 7 | F!F14519 |
| RCEP F | 2025 | 2025 | 6 | F!G14519 |
| RCEP F | 2026 | 2026 | 5 | F!H14519 |
| RCEP F | 2027 | 2027 | 4 | F!I14519 |
| VIFTA | 2024 | 2024 | 8,6 | VI!F13510 |
| VIFTA | 2025 | 2025 | 7.1 | VI!G13510 |
| VIFTA | 2026 | 2026 | 5.7 | VI!H13510 |
| VIFTA | 2027 | 2027 | 4.3 | VI!I13510 |

## Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8511.40 has 8 lines; 8511.40.32 is distinguished from its siblings by: For engines of vehicles of heading 87.02, 87.03 or 87.04. | 8511.40.10 Of a kind used for aircraft engines; 8511.40.21 For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05; 8511.40.29 Other; 8511.40.31 For engines of vehicles of heading 87.01; 8511.40.33 For engines of vehicles of heading 87.05; 8511.40.91 For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05 | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non verificato – controllo necessario |
| 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. | Non verificato – controllo necessario |
| 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). | Non verificato – controllo necessario |
| HS-005 | BLUE | Chapter 98 equivalent exists | 8511.40.32 corresponds to Chapter 98 code 9849.29.42 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - - - - Sử dụng cho động cơ của các nhóm 87.02, 87.03 hoặc 87.04 | 26/2023/NĐ-CP | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended). | Non verificato – controllo necessario |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8511.40.32. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non verificato – controllo necessario |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 10% for 8511.40.32 was checked against BT2026 (cell BT2026!N15196), 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. | Verificato rispetto al file tariffario di origine |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.