Vietnam Tariff Intelligence

Detalle del SA 8507.50.10

Código SA	8507.50.10
Descripción	Electric accumulators, including separators therefor, whether or not rectangular (including square) / - Nickel-metal hydride: / - - Of a kind used for aircraft
Unidad	chiếc
Generado	01/11/2026 05:29:23
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://vietnamtariff.com/hs-code/85075010/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15116
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15116
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15116
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	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VIFTA	0	0%	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

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14415
ATIGA	2022	2022	0	AT!E14356
ATIGA	2023	2023	0	AT!F14356
ATIGA	2024	2024	0	AT!G14356
ATIGA	2025	2025	0	AT!H14356
ATIGA	2026	2026	0	AT!I14356
ATIGA	2027	2027	0	AT!J14356
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14410
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14410
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14410
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14410

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14410
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14410
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14411
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14411
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14411
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14411
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14411
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14411
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14414
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14362
AIFTA	30/12/2022	2022	0	AI!F14370
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14370
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14370
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14370
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14370
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14370
VKFTA	2022	2022	0	VK!E14401
VKFTA	2023	2023	0	VK!F14401
VKFTA	2024	2024	0	VK!G14401
VKFTA	2025	2025	0	VK!H14401
VKFTA	2026	2026	0	VK!I14401
VKFTA	2027	2027	0	VK!J14401
VCFTA	2022	2022	0	VC!D14456
VCFTA	2023	2023	0	VC!E14456
VCFTA	2024	2024	0	VC!F14456
VCFTA	2025	2025	0	VC!G14456

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H14456
VCFTA	2027	2027	0	VC!I14456
VN-EAEU	2022	2022	0	EAV!D14433
VN-EAEU	2023	2023	0	EAV!E14433
VN-EAEU	2024	2024	0	EAV!F14433
VN-EAEU	2025	2025	0	EAV!G14433
VN-EAEU	2026	2026	0	EAV!H14433
VN-EAEU	2027	2027	0	EAV!I14433
AHKFTA	2022	2022	0	AKH!D14433
AHKFTA	2023	2023	0	AKH!E14433
AHKFTA	2024	2024	0	AKH!F14433
AHKFTA	2025	2025	0	AKH!G14433
AHKFTA	2026	2026	0	AKH!H14433
AHKFTA	2027	2027	0	AKH!I14433
EVFTA	2022	2022	0	EV-NK!D14448
EVFTA	2023	2023	0	EV-NK!E14448
EVFTA	2024	2024	0	EV-NK!F14448
EVFTA	2025	2025	0	EV-NK!G14448
EVFTA	2026	2026	0	EV-NK!H14448
EVFTA	2027	2027	0	EV-NK!I14448
UKVFTA	2022	2022	0	UKV!D14447
UKVFTA	2023	2023	0	UKV!E14447
UKVFTA	2024	2024	0	UKV!F14447
UKVFTA	2025	2025	0	UKV!G14447
UKVFTA	2026	2026	0	UKV!H14447
UKVFTA	2027	2027	0	UKV!I14447

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14440
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14440
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14440
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14440
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14440
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14440
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14440
RCEP A	2022	2022	0	RCEPT-A!D14435
RCEP A	2023	2023	0	RCEPT-A!E14435
RCEP A	2024	2024	0	RCEPT-A!F14435
RCEP A	2025	2025	0	RCEPT-A!G14435
RCEP A	2026	2026	0	RCEPT-A!H14435
RCEP A	2027	2027	0	RCEPT-A!I14435
RCEP B	2022	2022	0	B!D14435
RCEP B	2023	2023	0	B!E14435
RCEP B	2024	2024	0	B!F14435
RCEP B	2025	2025	0	B!G14435
RCEP B	2026	2026	0	B!H14435
RCEP B	2027	2027	0	B!I14435
RCEP C	2022	2022	0	C!D14435
RCEP C	2023	2023	0	C!E14435
RCEP C	2024	2024	0	C!F14435
RCEP C	2025	2025	0	C!G14435
RCEP C	2026	2026	0	C!H14435
RCEP C	2027	2027	0	C!I14435
RCEP D	2022	2022	0	D!D14434

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E14434
RCEP D	2024	2024	0	D!F14434
RCEP D	2025	2025	0	D!G14434
RCEP D	2026	2026	0	D!H14434
RCEP D	2027	2027	0	D!I14434
RCEP E	2022	2022	0	E!D14438
RCEP E	2023	2023	0	E!E14438
RCEP E	2024	2024	0	E!F14438
RCEP E	2025	2025	0	E!G14438
RCEP E	2026	2026	0	E!H14438
RCEP E	2027	2027	0	E!I14438
RCEP F	2022	2022	0	F!D14435
RCEP F	2023	2023	0	F!E14435
RCEP F	2024	2024	0	F!F14435
RCEP F	2025	2025	0	F!G14435
RCEP F	2026	2026	0	F!H14435
RCEP F	2027	2027	0	F!I14435
VIFTA	2024	2024	0	VI!F13430
VIFTA	2025	2025	0	VI!G13430
VIFTA	2026	2026	0	VI!H13430
VIFTA	2027	2027	0	VI!I13430

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): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8507.50 has 3 lines; 8507.50.10 is distinguished from its siblings by: Of a kind used for aircraft.	8507.50.20 Of a kind used for vehicles in Chapter 87; 8507.50.90 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 8507.50.10. 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 0% for 8507.50.10 was checked against BT2026 (cell BT2026!N15116), 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)

Política de la partida
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.