Vietnam Tariff Intelligence

Detalle del SA 8507.60.39

Código SA	8507.60.39
Descripción	Electric accumulators, including separators therefor, whether or not rectangular (including square) / - Lithium-ion: / - - Battery pack: / - - - Other
Unidad	chiếc
Generado	03/11/2026 03:07:01
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/85076039/

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!K15124
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15124
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15124
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!E14423
ATIGA	2022	2022	0	AT!E14364
ATIGA	2023	2023	0	AT!F14364
ATIGA	2024	2024	0	AT!G14364
ATIGA	2025	2025	0	AT!H14364
ATIGA	2026	2026	0	AT!I14364
ATIGA	2027	2027	0	AT!J14364
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14418
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14418
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14418
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14418

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14418
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14418
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14419
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14419
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14419
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14419
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14419
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14419
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14422
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14370
AIFTA	30/12/2022	2022	0	AI!F14378
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14378
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14378
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14378
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14378
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14378
VKFTA	2022	2022	0	VK!E14409
VKFTA	2023	2023	0	VK!F14409
VKFTA	2024	2024	0	VK!G14409
VKFTA	2025	2025	0	VK!H14409
VKFTA	2026	2026	0	VK!I14409
VKFTA	2027	2027	0	VK!J14409
VCFTA	2022	2022	0	VC!D14464
VCFTA	2023	2023	0	VC!E14464
VCFTA	2024	2024	0	VC!F14464
VCFTA	2025	2025	0	VC!G14464

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H14464
VCFTA	2027	2027	0	VC!I14464
VN-EAEU	2022	2022	0	EAV!D14441
VN-EAEU	2023	2023	0	EAV!E14441
VN-EAEU	2024	2024	0	EAV!F14441
VN-EAEU	2025	2025	0	EAV!G14441
VN-EAEU	2026	2026	0	EAV!H14441
VN-EAEU	2027	2027	0	EAV!I14441
AHKFTA	2022	2022	0	AKH!D14441
AHKFTA	2023	2023	0	AKH!E14441
AHKFTA	2024	2024	0	AKH!F14441
AHKFTA	2025	2025	0	AKH!G14441
AHKFTA	2026	2026	0	AKH!H14441
AHKFTA	2027	2027	0	AKH!I14441
EVFTA	2022	2022	0	EV-NK!D14456
EVFTA	2023	2023	0	EV-NK!E14456
EVFTA	2024	2024	0	EV-NK!F14456
EVFTA	2025	2025	0	EV-NK!G14456
EVFTA	2026	2026	0	EV-NK!H14456
EVFTA	2027	2027	0	EV-NK!I14456
UKVFTA	2022	2022	0	UKV!D14455
UKVFTA	2023	2023	0	UKV!E14455
UKVFTA	2024	2024	0	UKV!F14455
UKVFTA	2025	2025	0	UKV!G14455
UKVFTA	2026	2026	0	UKV!H14455
UKVFTA	2027	2027	0	UKV!I14455

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14448
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14448
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14448
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14448
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14448
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14448
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14448
RCEP A	2022	2022	0	RCEPT-A!D14443
RCEP A	2023	2023	0	RCEPT-A!E14443
RCEP A	2024	2024	0	RCEPT-A!F14443
RCEP A	2025	2025	0	RCEPT-A!G14443
RCEP A	2026	2026	0	RCEPT-A!H14443
RCEP A	2027	2027	0	RCEPT-A!I14443
RCEP B	2022	2022	0	B!D14443
RCEP B	2023	2023	0	B!E14443
RCEP B	2024	2024	0	B!F14443
RCEP B	2025	2025	0	B!G14443
RCEP B	2026	2026	0	B!H14443
RCEP B	2027	2027	0	B!I14443
RCEP C	2022	2022	0	C!D14443
RCEP C	2023	2023	0	C!E14443
RCEP C	2024	2024	0	C!F14443
RCEP C	2025	2025	0	C!G14443
RCEP C	2026	2026	0	C!H14443
RCEP C	2027	2027	0	C!I14443
RCEP D	2022	2022	0	D!D14442

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E14442
RCEP D	2024	2024	0	D!F14442
RCEP D	2025	2025	0	D!G14442
RCEP D	2026	2026	0	D!H14442
RCEP D	2027	2027	0	D!I14442
RCEP E	2022	2022	0	E!D14446
RCEP E	2023	2023	0	E!E14446
RCEP E	2024	2024	0	E!F14446
RCEP E	2025	2025	0	E!G14446
RCEP E	2026	2026	0	E!H14446
RCEP E	2027	2027	0	E!I14446
RCEP F	2022	2022	0	F!D14443
RCEP F	2023	2023	0	F!E14443
RCEP F	2024	2024	0	F!F14443
RCEP F	2025	2025	0	F!G14443
RCEP F	2026	2026	0	F!H14443
RCEP F	2027	2027	0	F!I14443
VIFTA	2024	2024	0	VI!F13438
VIFTA	2025	2025	0	VI!G13438
VIFTA	2026	2026	0	VI!H13438
VIFTA	2027	2027	0	VI!I13438

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 8507.60 has 5 lines; 8507.60.39 is distinguished from its siblings by: Other.	8507.60.31 Of a kind used for laptops including notebooks and subnotebooks; 8507.60.32 Of a kind used for aircraft; 8507.60.33 Of a kind used for vehicles in Chapter 87; 8507.60.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8507.60.39 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8507.60.39	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8507.60.39. 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 8507.60.39 was checked against BT2026 (cell BT2026!N15124), 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)
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.