

Detalle del SA 8536.41.91

Código SA	8536.41.91
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 / - Relays: / - - For a voltage not exceeding 60 V: / - - - Other: / - - - - Semiconductor or electro-magnetic relays of voltage not exceeding 28 V
Unidad	chiếc
Generado	31/10/2026 20:02:15
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/85364191/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15799
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15799
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15799
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
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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
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
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
AKFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo E)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	5,5	5,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	10	10%	Arancel consolidado BT2026	2026	AHK	123/2022/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	22.5	22,5%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15135
ATIGA	2022	2022	0	AT!E15067
ATIGA	2023	2023	0	AT!F15067
ATIGA	2024	2024	0	AT!G15067
ATIGA	2025	2025	0	AT!H15067
ATIGA	2026	2026	0	AT!I15067
ATIGA	2027	2027	0	AT!J15067
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E15121
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15121
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15121
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15121

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15121
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15121
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15122
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15122
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15122
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15122
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15122
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15122
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15125
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15073
AIFTA	30/12/2022	2022	24	AI!F15081
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G15081
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H15081
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I15081
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J15081
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K15081
VKFTA	2022	2022	5	VK!E15121
VKFTA	2023	2023	5	VK!F15121
VKFTA	2024	2024	5	VK!G15121
VKFTA	2025	2025	5	VK!H15121
VKFTA	2026	2026	5	VK!I15121
VKFTA	2027	2027	5	VK!J15121
VCFTA	2022	2022	2	VC!D15176
VCFTA	2023	2023	1	VC!E15176
VCFTA	2024	2024	0	VC!F15176
VCFTA	2025	2025	0	VC!G15176

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H15176
VCFTA	2027	2027	0	VC!I15176
VN-EAEU	2022	2022	2,7	EAV!D15155
VN-EAEU	2023	2023	1,8	EAV!E15155
VN-EAEU	2024	2024	0,9	EAV!F15155
VN-EAEU	2025	2025	0	EAV!G15155
VN-EAEU	2026	2026	0	EAV!H15155
VN-EAEU	2027	2027	0	EAV!I15155
AHKFTA	2022	2022	10	AKH!D15153
AHKFTA	2023	2023	10	AKH!E15153
AHKFTA	2024	2024	10	AKH!F15153
AHKFTA	2025	2025	10	AKH!G15153
AHKFTA	2026	2026	10	AKH!H15153
AHKFTA	2027	2027	10	AKH!I15153
EVFTA	2022	2022	5	EV-NK!D15159
EVFTA	2023	2023	3,3	EV-NK!E15159
EVFTA	2024	2024	1,6	EV-NK!F15159
EVFTA	2025	2025	0	EV-NK!G15159
EVFTA	2026	2026	0	EV-NK!H15159
EVFTA	2027	2027	0	EV-NK!I15159
UKVFTA	2022	2022	5	UKV!D15158
UKVFTA	2023	2023	3,3	UKV!E15158
UKVFTA	2024	2024	1,6	UKV!F15158
UKVFTA	2025	2025	0	UKV!G15158
UKVFTA	2026	2026	0	UKV!H15158
UKVFTA	2027	2027	0	UKV!I15158

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15151
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15151
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15151
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15151
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15151
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15151
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15151
RCEP A	2022	2022	9	RCEPT-A!D15146
RCEP A	2023	2023	8	RCEPT-A!E15146
RCEP A	2024	2024	7	RCEPT-A!F15146
RCEP A	2025	2025	6	RCEPT-A!G15146
RCEP A	2026	2026	5	RCEPT-A!H15146
RCEP A	2027	2027	4	RCEPT-A!I15146
RCEP B	2022	2022	9	B!D15146
RCEP B	2023	2023	8	B!E15146
RCEP B	2024	2024	7	B!F15146
RCEP B	2025	2025	6	B!G15146
RCEP B	2026	2026	5	B!H15146
RCEP B	2027	2027	4	B!I15146
RCEP C	2022	2022	9	C!D15146
RCEP C	2023	2023	8	C!E15146
RCEP C	2024	2024	7	C!F15146
RCEP C	2025	2025	6	C!G15146
RCEP C	2026	2026	5	C!H15146
RCEP C	2027	2027	4	C!I15146
RCEP D	2022	2022	9,1	D!D15145

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	8,2	D!E15145
RCEP D	2024	2024	7,3	D!F15145
RCEP D	2025	2025	6,4	D!G15145
RCEP D	2026	2026	5,5	D!H15145
RCEP D	2027	2027	4,5	D!!15145
RCEP E	2022	2022	9	E!D15149
RCEP E	2023	2023	8	E!E15149
RCEP E	2024	2024	7	E!F15149
RCEP E	2025	2025	6	E!G15149
RCEP E	2026	2026	5	E!H15149
RCEP E	2027	2027	4	E!!15149
RCEP F	2022	2022	9	F!D15146
RCEP F	2023	2023	8	F!E15146
RCEP F	2024	2024	7	F!F15146
RCEP F	2025	2025	6	F!G15146
RCEP F	2026	2026	5	F!H15146
RCEP F	2027	2027	4	F!!15146
VIFTA	2024	2024	6,7	VI!F14113
VIFTA	2025	2025	3.3	VI!G14113
VIFTA	2026	2026	0	VI!H14113
VIFTA	2027	2027	0	VI!!14113

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
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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 10%, AIFTA 22,5%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 8536.41 has 6 lines; 8536.41.91 is distinguished from its siblings by: Semiconductor or electro-magnetic relays of voltage not exceeding 28 V.	8536.41.10 Digital relays; 8536.41.20 Of a kind used in radio equipment; 8536.41.30 Of a kind used in electric fans; 8536.41.40 Other, for a current of less than 16 A; 8536.41.99 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	8536.41.91 corresponds to Chapter 98 code 9834.22.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Rơ le bán dẫn/Rơle điện từ có điện áp không quá 28 V	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 8536.41.91. 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 10% for 8536.41.91 was checked against BT2026 (cell BT2026!N15799), 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.