Vietnam Tariff Intelligence

Detalle del SA 8536.49.90

Código SA	8536.49.90
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: / - - Other: / - - - Other
Unidad	chiếc
Generado	03/11/2026 19:45:35
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/85364990/

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!K15803
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15803
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15803
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
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
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
AIFTA	5	5%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	24	24%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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!E15139
ATIGA	2022	2022	0	AT!E15071
ATIGA	2023	2023	0	AT!F15071
ATIGA	2024	2024	0	AT!G15071
ATIGA	2025	2025	0	AT!H15071
ATIGA	2026	2026	0	AT!I15071
ATIGA	2027	2027	0	AT!J15071
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E15125
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15125
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15125
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15125

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15125
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15125
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15126
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15126
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15126
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15126
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15126
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15126
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F15129
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15077
AIFTA	30/12/2022	2022	5	AI!F15085
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G15085
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H15085
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I15085
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J15085
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K15085
VKFTA	2022	2022	2	VK!E15125
VKFTA	2023	2023	1	VK!F15125
VKFTA	2024	2024	0	VK!G15125
VKFTA	2025	2025	0	VK!H15125
VKFTA	2026	2026	0	VK!I15125
VKFTA	2027	2027	0	VK!J15125
VCFTA	2022	2022	2	VC!D15180
VCFTA	2023	2023	1	VC!E15180
VCFTA	2024	2024	0	VC!F15180
VCFTA	2025	2025	0	VC!G15180

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H15180
VCFTA	2027	2027	0	VC!I15180
VN-EAEU	2022	2022	2,7	EAV!D15159
VN-EAEU	2023	2023	1,8	EAV!E15159
VN-EAEU	2024	2024	0,9	EAV!F15159
VN-EAEU	2025	2025	0	EAV!G15159
VN-EAEU	2026	2026	0	EAV!H15159
VN-EAEU	2027	2027	0	EAV!I15159
AHKFTA	2022	2022	0	AKH!D15157
AHKFTA	2023	2023	0	AKH!E15157
AHKFTA	2024	2024	0	AKH!F15157
AHKFTA	2025	2025	0	AKH!G15157
AHKFTA	2026	2026	0	AKH!H15157
AHKFTA	2027	2027	0	AKH!I15157
EVFTA	2022	2022	5	EV-NK!D15163
EVFTA	2023	2023	3,3	EV-NK!E15163
EVFTA	2024	2024	1,6	EV-NK!F15163
EVFTA	2025	2025	0	EV-NK!G15163
EVFTA	2026	2026	0	EV-NK!H15163
EVFTA	2027	2027	0	EV-NK!I15163
UKVFTA	2022	2022	5	UKV!D15162
UKVFTA	2023	2023	3,3	UKV!E15162
UKVFTA	2024	2024	1,6	UKV!F15162
UKVFTA	2025	2025	0	UKV!G15162
UKVFTA	2026	2026	0	UKV!H15162
UKVFTA	2027	2027	0	UKV!I15162

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15155
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15155
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15155
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15155
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15155
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15155
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15155
RCEP A	2022	2022	0	RCEPT-A!D15150
RCEP A	2023	2023	0	RCEPT-A!E15150
RCEP A	2024	2024	0	RCEPT-A!F15150
RCEP A	2025	2025	0	RCEPT-A!G15150
RCEP A	2026	2026	0	RCEPT-A!H15150
RCEP A	2027	2027	0	RCEPT-A!I15150
RCEP B	2022	2022	0	B!D15150
RCEP B	2023	2023	0	B!E15150
RCEP B	2024	2024	0	B!F15150
RCEP B	2025	2025	0	B!G15150
RCEP B	2026	2026	0	B!H15150
RCEP B	2027	2027	0	B!I15150
RCEP C	2022	2022	0	C!D15150
RCEP C	2023	2023	0	C!E15150
RCEP C	2024	2024	0	C!F15150
RCEP C	2025	2025	0	C!G15150
RCEP C	2026	2026	0	C!H15150
RCEP C	2027	2027	0	C!I15150
RCEP D	2022	2022	0	D!D15149

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E15149
RCEP D	2024	2024	0	D!F15149
RCEP D	2025	2025	0	D!G15149
RCEP D	2026	2026	0	D!H15149
RCEP D	2027	2027	0	D!I15149
RCEP E	2022	2022	0	E!D15153
RCEP E	2023	2023	0	E!E15153
RCEP E	2024	2024	0	E!F15153
RCEP E	2025	2025	0	E!G15153
RCEP E	2026	2026	0	E!H15153
RCEP E	2027	2027	0	E!I15153
RCEP F	2022	2022	0	F!D15150
RCEP F	2023	2023	0	F!E15150
RCEP F	2024	2024	0	F!F15150
RCEP F	2025	2025	0	F!G15150
RCEP F	2026	2026	0	F!H15150
RCEP F	2027	2027	0	F!I15150
VIFTA	2024	2024	0	VI!F14117
VIFTA	2025	2025	0	VI!G14117
VIFTA	2026	2026	0	VI!H14117
VIFTA	2027	2027	0	VI!I14117

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	AIFTA 5%, AKFTA 24%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 8536.49 has 2 lines; 8536.49.90 is distinguished from its siblings by: Other.	8536.49.10 Digital relays	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 8536.49.90. 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 8536.49.90 was checked against BT2026 (cell BT2026!N15803), 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
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.