Vietnam Tariff Intelligence

Detalle del SA 8536.61.19

Código SA	8536.61.19
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 / - Lamp-holders, plugs and sockets: / - - Lamp-holders: / - - - Of a kind used for compact lamps or halogen lamps: / - - - - Other
Unidad	chiếc
Generado	04/11/2026 12:39:07
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/85366119/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	7.5	7,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15825
Preferencial (NMF)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N15825
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15825
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	2.9	2,9%	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!E15161
ATIGA	2022	2022	0	AT!E15093
ATIGA	2023	2023	0	AT!F15093
ATIGA	2024	2024	0	AT!G15093
ATIGA	2025	2025	0	AT!H15093
ATIGA	2026	2026	0	AT!I15093
ATIGA	2027	2027	0	AT!J15093
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15147
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15147
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15147
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15147

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15147
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15147
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15148
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15148
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15148
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15148
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15148
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15148
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15151
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15099
AIFTA	30/12/2022	2022	0	AI!F15107
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15107
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15107
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15107
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15107
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15107
VKFTA	2022	2022	0	VK!E15147
VKFTA	2023	2023	0	VK!F15147
VKFTA	2024	2024	0	VK!G15147
VKFTA	2025	2025	0	VK!H15147
VKFTA	2026	2026	0	VK!I15147
VKFTA	2027	2027	0	VK!J15147
VCFTA	2022	2022	5	VC!D15202
VCFTA	2023	2023	5	VC!E15202
VCFTA	2024	2024	0	VC!F15202
VCFTA	2025	2025	0	VC!G15202

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H15202
VCFTA	2027	2027	0	VC!I15202
VN-EAEU	2022	2022	0	EAV!D15181
VN-EAEU	2023	2023	0	EAV!E15181
VN-EAEU	2024	2024	0	EAV!F15181
VN-EAEU	2025	2025	0	EAV!G15181
VN-EAEU	2026	2026	0	EAV!H15181
VN-EAEU	2027	2027	0	EAV!I15181
AHKFTA	2022	2022	0	AKH!D15179
AHKFTA	2023	2023	0	AKH!E15179
AHKFTA	2024	2024	0	AKH!F15179
AHKFTA	2025	2025	0	AKH!G15179
AHKFTA	2026	2026	0	AKH!H15179
AHKFTA	2027	2027	0	AKH!I15179
EVFTA	2022	2022	2,5	EV-NK!D15185
EVFTA	2023	2023	1,6	EV-NK!E15185
EVFTA	2024	2024	0,8	EV-NK!F15185
EVFTA	2025	2025	0	EV-NK!G15185
EVFTA	2026	2026	0	EV-NK!H15185
EVFTA	2027	2027	0	EV-NK!I15185
UKVFTA	2022	2022	2,5	UKV!D15184
UKVFTA	2023	2023	1,6	UKV!E15184
UKVFTA	2024	2024	0,8	UKV!F15184
UKVFTA	2025	2025	0	UKV!G15184
UKVFTA	2026	2026	0	UKV!H15184
UKVFTA	2027	2027	0	UKV!I15184

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15177
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15177
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15177
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15177
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15177
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15177
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15177
RCEP A	2022	2022	0	RCEPT-A!D15172
RCEP A	2023	2023	0	RCEPT-A!E15172
RCEP A	2024	2024	0	RCEPT-A!F15172
RCEP A	2025	2025	0	RCEPT-A!G15172
RCEP A	2026	2026	0	RCEPT-A!H15172
RCEP A	2027	2027	0	RCEPT-A!I15172
RCEP B	2022	2022	0	B!D15172
RCEP B	2023	2023	0	B!E15172
RCEP B	2024	2024	0	B!F15172
RCEP B	2025	2025	0	B!G15172
RCEP B	2026	2026	0	B!H15172
RCEP B	2027	2027	0	B!I15172
RCEP C	2022	2022	0	C!D15172
RCEP C	2023	2023	0	C!E15172
RCEP C	2024	2024	0	C!F15172
RCEP C	2025	2025	0	C!G15172
RCEP C	2026	2026	0	C!H15172
RCEP C	2027	2027	0	C!I15172
RCEP D	2022	2022	0	D!D15171

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E15171
RCEP D	2024	2024	0	D!F15171
RCEP D	2025	2025	0	D!G15171
RCEP D	2026	2026	0	D!H15171
RCEP D	2027	2027	0	D!I15171
RCEP E	2022	2022	0	E!D15175
RCEP E	2023	2023	0	E!E15175
RCEP E	2024	2024	0	E!F15175
RCEP E	2025	2025	0	E!G15175
RCEP E	2026	2026	0	E!H15175
RCEP E	2027	2027	0	E!I15175
RCEP F	2022	2022	0	F!D15172
RCEP F	2023	2023	0	F!E15172
RCEP F	2024	2024	0	F!F15172
RCEP F	2025	2025	0	F!G15172
RCEP F	2026	2026	0	F!H15172
RCEP F	2027	2027	0	F!I15172
VIFTA	2024	2024	4.3	VI!F14139
VIFTA	2025	2025	3.6	VI!G14139
VIFTA	2026	2026	2.9	VI!H14139
VIFTA	2027	2027	2.1	VI!I14139

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

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 8536.61 has 4 lines; 8536.61.19 is distinguished from its siblings by: Other.	8536.61.11 For a current of less than 16 A; 8536.61.91 For a current of less than 16 A; 8536.61.99 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	8536.61.19 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8536.61.19	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 8536.61.19. 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 5% for 8536.61.19 was checked against BT2026 (cell BT2026!N15825), 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)

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.