

Detalle del SA 8536.69.10

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 8536.69.10                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 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: / - - Other: / - - - Telephone plugs |
| Unidad                 | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Generado               | 31/10/2026 05:51:42                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 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                 | <a href="https://vietnamtariff.com/hs-code/85366910/">https://vietnamtariff.com/hs-code/85366910/</a>                                                                                                                                                                                                                                                                                                                                        |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 37.5            | 37,5%                 | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15830 |
| Preferencial (NMF)               | 25              | 25%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N15830 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15830 |
| 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 (-BN) | 0% (excepto BN) | 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 |
| AKFTA          | 5       | 5%              | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| VKFTA          | 5       | 5%              | Arancel consolidado BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 12,5    | 12,5%           | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 12,5    | 12,5%           | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 12,5    | 12,5%           | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

|                |      |           |                            |                         |                                   |                |            |
|----------------|------|-----------|----------------------------|-------------------------|-----------------------------------|----------------|------------|
| RCEP (Anexo E) | 12,5 | 12,5%     | Arancel consolidado BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 12,5 | 12,5%     | Arancel consolidado BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 13,6 | 13,6%     | Arancel consolidado BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA          | 17.5 | 17,5%     | Arancel consolidado BT2026 | 2026                    | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| AIFTA          | 22.5 | 22,5%     | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AHKFTA         | 25   | 25%       | 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  |

Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente    |
|-------|----------------------------------------|------|-----------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E15166 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E15098 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F15098 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G15098 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H15098 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I15098 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J15098 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2               | AJ!E15152 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F15152 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G15152 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H15152 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I15152   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J15152   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E15153   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F15153   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G15153   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H15153   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I15153   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J15153   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5               | AK!F15156   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H15104 |
| AIFTA   | 30/12/2022                             | 2022 | 24              | AI!F15112   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 23              | AI!G15112   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 23              | AI!H15112   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 22.5            | AI!I15112   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 22.5            | AI!J15112   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 22.5            | AI!K15112   |
| VKFTA   | 2022                                   | 2022 | 5               | VK!E15152   |
| VKFTA   | 2023                                   | 2023 | 5               | VK!F15152   |
| VKFTA   | 2024                                   | 2024 | 5               | VK!G15152   |
| VKFTA   | 2025                                   | 2025 | 5               | VK!H15152   |
| VKFTA   | 2026                                   | 2026 | 5               | VK!I15152   |
| VKFTA   | 2027                                   | 2027 | 5               | VK!J15152   |
| VCFTA   | 2022                                   | 2022 | 5               | VC!D15207   |
| VCFTA   | 2023                                   | 2023 | 2               | VC!E15207   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F15207   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G15207   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H15207    |
| VCFTA   | 2027    | 2027 | 0               | VC!I15207    |
| VN-EAEU | 2022    | 2022 | 6,8             | EAV!D15186   |
| VN-EAEU | 2023    | 2023 | 4,5             | EAV!E15186   |
| VN-EAEU | 2024    | 2024 | 2,3             | EAV!F15186   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G15186   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H15186   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I15186   |
| AHKFTA  | 2022    | 2022 | 25              | AKH!D15184   |
| AHKFTA  | 2023    | 2023 | 25              | AKH!E15184   |
| AHKFTA  | 2024    | 2024 | 25              | AKH!F15184   |
| AHKFTA  | 2025    | 2025 | 25              | AKH!G15184   |
| AHKFTA  | 2026    | 2026 | 25              | AKH!H15184   |
| AHKFTA  | 2027    | 2027 | 25              | AKH!I15184   |
| EVFTA   | 2022    | 2022 | 12,5            | EV-NK!D15190 |
| EVFTA   | 2023    | 2023 | 8,3             | EV-NK!E15190 |
| EVFTA   | 2024    | 2024 | 4,1             | EV-NK!F15190 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G15190 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H15190 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I15190 |
| UKVFTA  | 2022    | 2022 | 12,5            | UKV!D15189   |
| UKVFTA  | 2023    | 2023 | 8,3             | UKV!E15189   |
| UKVFTA  | 2024    | 2024 | 4,1             | UKV!F15189   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G15189   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H15189   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I15189   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D15182   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E15182   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F15182   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G15182   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H15182   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I15182   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J15182   |
| RCEP A | 2022    | 2022           | 22,5            | RCEPT-A!D15177 |
| RCEP A | 2023    | 2023           | 20              | RCEPT-A!E15177 |
| RCEP A | 2024    | 2024           | 17,5            | RCEPT-A!F15177 |
| RCEP A | 2025    | 2025           | 15              | RCEPT-A!G15177 |
| RCEP A | 2026    | 2026           | 12,5            | RCEPT-A!H15177 |
| RCEP A | 2027    | 2027           | 10              | RCEPT-A!I15177 |
| RCEP B | 2022    | 2022           | 22,5            | B!D15177       |
| RCEP B | 2023    | 2023           | 20              | B!E15177       |
| RCEP B | 2024    | 2024           | 17,5            | B!F15177       |
| RCEP B | 2025    | 2025           | 15              | B!G15177       |
| RCEP B | 2026    | 2026           | 12,5            | B!H15177       |
| RCEP B | 2027    | 2027           | 10              | B!I15177       |
| RCEP C | 2022    | 2022           | 22,5            | C!D15177       |
| RCEP C | 2023    | 2023           | 20              | C!E15177       |
| RCEP C | 2024    | 2024           | 17,5            | C!F15177       |
| RCEP C | 2025    | 2025           | 15              | C!G15177       |
| RCEP C | 2026    | 2026           | 12,5            | C!H15177       |
| RCEP C | 2027    | 2027           | 10              | C!I15177       |
| RCEP D | 2022    | 2022           | 22,7            | D!D15176       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2023    | 2023 | 20,5            | D!E15176  |
| RCEP D | 2024    | 2024 | 18,2            | D!F15176  |
| RCEP D | 2025    | 2025 | 15,9            | D!G15176  |
| RCEP D | 2026    | 2026 | 13,6            | D!H15176  |
| RCEP D | 2027    | 2027 | 11,4            | D!!15176  |
| RCEP E | 2022    | 2022 | 22,5            | E!D15180  |
| RCEP E | 2023    | 2023 | 20              | E!E15180  |
| RCEP E | 2024    | 2024 | 17,5            | E!F15180  |
| RCEP E | 2025    | 2025 | 15              | E!G15180  |
| RCEP E | 2026    | 2026 | 12,5            | E!H15180  |
| RCEP E | 2027    | 2027 | 10              | E!!15180  |
| RCEP F | 2022    | 2022 | 22,5            | F!D15177  |
| RCEP F | 2023    | 2023 | 20              | F!E15177  |
| RCEP F | 2024    | 2024 | 17,5            | F!F15177  |
| RCEP F | 2025    | 2025 | 15              | F!G15177  |
| RCEP F | 2026    | 2026 | 12,5            | F!H15177  |
| RCEP F | 2027    | 2027 | 10              | F!!15177  |
| VIFTA  | 2024    | 2024 | 22.5            | VI!F14144 |
| VIFTA  | 2025    | 2025 | 20              | VI!G14144 |
| VIFTA  | 2026    | 2026 | 17.5            | VI!H14144 |
| VIFTA  | 2027    | 2027 | 15              | VI!!14144 |

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,<br>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 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.          | MFN 25%                                                                                                                                                                                                                               |                                   | 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 8536.69 has 8 lines; 8536.69.10 is distinguished from its siblings by: Telephone plugs.                                                 | 8536.69.23 For a current not exceeding 1.5 A; 8536.69.24 For a current exceeding 1.5 A but less than 16 A; 8536.69.29 Other; 8536.69.32 For a current of less than 16 A; 8536.69.39 Other; 8536.69.92 For a current of less than 16 A | 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          | 8536.69.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.            | MOI: 8536.69.10                                                                                                                                                                                                                       | 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 8536.69.10. 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 25% for 8536.69.10 was checked against BT2026 (cell BT2026!N15830), 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. |