Vietnam Tariff Intelligence

Detalle del SA 8544.20.21

Código SA	8544.20.21
Descripción	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors / - Co-axial cable and other co-axial electric conductors: / - - Insulated cables not fitted with connectors, for a voltage not exceeding 66 kV: / - - - Insulated with rubber or plastics
Unidad	m/chiếc
Generado	09/11/2026 21:57:30
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/85442021/

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!K16035
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N16035
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16035
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, MY, TH)	0% (excepto BN, MY, TH)	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
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
VIFTA	7	7%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/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	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15382
ATIGA	2022	2022	0	AT!E15311
ATIGA	2023	2023	0	AT!F15311
ATIGA	2024	2024	0	AT!G15311
ATIGA	2025	2025	0	AT!H15311
ATIGA	2026	2026	0	AT!I15311
ATIGA	2027	2027	0	AT!J15311
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15367
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15367
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15367
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15367

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15367
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15367
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15368
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15368
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15368
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15368
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15368
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15368
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15369
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15317
AIFTA	30/12/2022	2022	*	AI!F15325
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15325
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15325
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15325
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15325
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15325
VKFTA	2022	2022	5	VK!E15365
VKFTA	2023	2023	5	VK!F15365
VKFTA	2024	2024	5	VK!G15365
VKFTA	2025	2025	5	VK!H15365
VKFTA	2026	2026	5	VK!I15365
VKFTA	2027	2027	5	VK!J15365
VCFTA	2022	2022	2	VC!D15427
VCFTA	2023	2023	1	VC!E15427
VCFTA	2024	2024	0	VC!F15427
VCFTA	2025	2025	0	VC!G15427

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H15427
VCFTA	2027	2027	0	VC!I15427
VN-EAEU	2022	2022	0	EAV!D15401
VN-EAEU	2023	2023	0	EAV!E15401
VN-EAEU	2024	2024	0	EAV!F15401
VN-EAEU	2025	2025	0	EAV!G15401
VN-EAEU	2026	2026	0	EAV!H15401
VN-EAEU	2027	2027	0	EAV!I15401
AHKFTA	2022	2022	10	AKH!D15404
AHKFTA	2023	2023	10	AKH!E15404
AHKFTA	2024	2024	10	AKH!F15404
AHKFTA	2025	2025	10	AKH!G15404
AHKFTA	2026	2026	10	AKH!H15404
AHKFTA	2027	2027	10	AKH!I15404
EVFTA	2022	2022	5	EV-NK!D15410
EVFTA	2023	2023	3,3	EV-NK!E15410
EVFTA	2024	2024	1,6	EV-NK!F15410
EVFTA	2025	2025	0	EV-NK!G15410
EVFTA	2026	2026	0	EV-NK!H15410
EVFTA	2027	2027	0	EV-NK!I15410
UKVFTA	2022	2022	5	UKV!D15409
UKVFTA	2023	2023	3,3	UKV!E15409
UKVFTA	2024	2024	1,6	UKV!F15409
UKVFTA	2025	2025	0	UKV!G15409
UKVFTA	2026	2026	0	UKV!H15409
UKVFTA	2027	2027	0	UKV!I15409

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15398
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15398
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15398
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15398
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15398
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15398
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15398
RCEP A	2022	2022	9	RCEPT-A!D15392
RCEP A	2023	2023	8	RCEPT-A!E15392
RCEP A	2024	2024	7	RCEPT-A!F15392
RCEP A	2025	2025	6	RCEPT-A!G15392
RCEP A	2026	2026	5	RCEPT-A!H15392
RCEP A	2027	2027	4	RCEPT-A!I15392
RCEP B	2022	2022	9	B!D15392
RCEP B	2023	2023	8	B!E15392
RCEP B	2024	2024	7	B!F15392
RCEP B	2025	2025	6	B!G15392
RCEP B	2026	2026	5	B!H15392
RCEP B	2027	2027	4	B!I15392
RCEP C	2022	2022	9	C!D15392
RCEP C	2023	2023	8	C!E15392
RCEP C	2024	2024	7	C!F15392
RCEP C	2025	2025	6	C!G15392
RCEP C	2026	2026	5	C!H15392
RCEP C	2027	2027	4	C!I15392
RCEP D	2022	2022	9,1	D!D15391

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	8,2	D!E15391
RCEP D	2024	2024	7,3	D!F15391
RCEP D	2025	2025	6,4	D!G15391
RCEP D	2026	2026	5,5	D!H15391
RCEP D	2027	2027	4,5	D!I15391
RCEP E	2022	2022	9	E!D15395
RCEP E	2023	2023	8	E!E15395
RCEP E	2024	2024	7	E!F15395
RCEP E	2025	2025	6	E!G15395
RCEP E	2026	2026	5	E!H15395
RCEP E	2027	2027	4	E!I15395
RCEP F	2022	2022	9	F!D15392
RCEP F	2023	2023	8	F!E15392
RCEP F	2024	2024	7	F!F15392
RCEP F	2025	2025	6	F!G15392
RCEP F	2026	2026	5	F!H15392
RCEP F	2027	2027	4	F!I15392
VIFTA	2024	2024	9	VI!F14356
VIFTA	2025	2025	8	VI!G14356
VIFTA	2026	2026	7	VI!H14356
VIFTA	2027	2027	6	VI!I14356

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-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)		2711/QĐ-BKHCN	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%: 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 8544.20 has 8 lines; 8544.20.21 is distinguished from its siblings by: Insulated with rubber or plastics.	8544.20.11 Insulated with rubber or plastics; 8544.20.19 Other; 8544.20.29 Other; 8544.20.31 Insulated with rubber or plastics; 8544.20.39 Other; 8544.20.41 Insulated with rubber or plastics	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 8544.20.21. 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 8544.20.21 was checked against BT2026 (cell BT2026!N16035), 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)
Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)

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.