Vietnam Tariff Intelligence

Detalle del SA 8544.42.21

Código SA	8544.42.21
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 / - Other electric conductors, for a voltage not exceeding 1,000 V: / - - Fitted with connectors: / - - - Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V: / - - - - Submarine telephone cables; submarine telegraph cables; submarine radio relay cables
Unidad	m/chiếc
Generado	02/11/2026 11:05:17
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/85444221/

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!K16061
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N16061
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16061
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
AKFTA	0(-KH)	0% (excepto KH)	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

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
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	*	* 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!E15408
ATIGA	2022	2022	0	AT!E15337
ATIGA	2023	2023	0	AT!F15337
ATIGA	2024	2024	0	AT!G15337
ATIGA	2025	2025	0	AT!H15337
ATIGA	2026	2026	0	AT!I15337
ATIGA	2027	2027	0	AT!J15337
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15393

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15393
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15393
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15393
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15393
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15393
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15394
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15394
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15394
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15394
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15394
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15394
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15395
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15343
AIFTA	30/12/2022	2022	*	AI!F15351
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15351
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15351
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15351
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15351
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15351
VKFTA	2022	2022	0	VK!E15391
VKFTA	2023	2023	0	VK!F15391
VKFTA	2024	2024	0	VK!G15391
VKFTA	2025	2025	0	VK!H15391
VKFTA	2026	2026	0	VK!I15391
VKFTA	2027	2027	0	VK!J15391
VCFTA	2022	2022	0	VC!D15453

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2023	2023	0	VC!E15453
VCFTA	2024	2024	0	VC!F15453
VCFTA	2025	2025	0	VC!G15453
VCFTA	2026	2026	0	VC!H15453
VCFTA	2027	2027	0	VC!I15453
VN-EAEU	2022	2022	0	EAV!D15427
VN-EAEU	2023	2023	0	EAV!E15427
VN-EAEU	2024	2024	0	EAV!F15427
VN-EAEU	2025	2025	0	EAV!G15427
VN-EAEU	2026	2026	0	EAV!H15427
VN-EAEU	2027	2027	0	EAV!I15427
AHKFTA	2022	2022	0	AKH!D15430
AHKFTA	2023	2023	0	AKH!E15430
AHKFTA	2024	2024	0	AKH!F15430
AHKFTA	2025	2025	0	AKH!G15430
AHKFTA	2026	2026	0	AKH!H15430
AHKFTA	2027	2027	0	AKH!I15430
EVFTA	2022	2022	0	EV-NK!D15436
EVFTA	2023	2023	0	EV-NK!E15436
EVFTA	2024	2024	0	EV-NK!F15436
EVFTA	2025	2025	0	EV-NK!G15436
EVFTA	2026	2026	0	EV-NK!H15436
EVFTA	2027	2027	0	EV-NK!I15436
UKVFTA	2022	2022	0	UKV!D15435
UKVFTA	2023	2023	0	UKV!E15435
UKVFTA	2024	2024	0	UKV!F15435

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2025	2025	0	UKV!G15435
UKVFTA	2026	2026	0	UKV!H15435
UKVFTA	2027	2027	0	UKV!I15435
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15424
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15424
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15424
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15424
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15424
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15424
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15424
RCEP A	2022	2022	0	RCEPT-A!D15418
RCEP A	2023	2023	0	RCEPT-A!E15418
RCEP A	2024	2024	0	RCEPT-A!F15418
RCEP A	2025	2025	0	RCEPT-A!G15418
RCEP A	2026	2026	0	RCEPT-A!H15418
RCEP A	2027	2027	0	RCEPT-A!I15418
RCEP B	2022	2022	0	B!D15418
RCEP B	2023	2023	0	B!E15418
RCEP B	2024	2024	0	B!F15418
RCEP B	2025	2025	0	B!G15418
RCEP B	2026	2026	0	B!H15418
RCEP B	2027	2027	0	B!I15418
RCEP C	2022	2022	0	C!D15418
RCEP C	2023	2023	0	C!E15418
RCEP C	2024	2024	0	C!F15418
RCEP C	2025	2025	0	C!G15418

FTA	Periodo	Año	Valor de origen	Fuente
RCEP C	2026	2026	0	C!H15418
RCEP C	2027	2027	0	C!I15418
RCEP D	2022	2022	0	D!D15417
RCEP D	2023	2023	0	D!E15417
RCEP D	2024	2024	0	D!F15417
RCEP D	2025	2025	0	D!G15417
RCEP D	2026	2026	0	D!H15417
RCEP D	2027	2027	0	D!I15417
RCEP E	2022	2022	0	E!D15421
RCEP E	2023	2023	0	E!E15421
RCEP E	2024	2024	0	E!F15421
RCEP E	2025	2025	0	E!G15421
RCEP E	2026	2026	0	E!H15421
RCEP E	2027	2027	0	E!I15421
RCEP F	2022	2022	0	F!D15418
RCEP F	2023	2023	0	F!E15418
RCEP F	2024	2024	0	F!F15418
RCEP F	2025	2025	0	F!G15418
RCEP F	2026	2026	0	F!H15418
RCEP F	2027	2027	0	F!I15418
VIFTA	2024	2024	0	VI!F14382
VIFTA	2025	2025	0	VI!G14382
VIFTA	2026	2026	0	VI!H14382
VIFTA	2027	2027	0	VI!I14382

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)		11/2018/TT-BTTTT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8544.42 has 17 lines; 8544.42.21 is distinguished from its siblings by: Submarine telephone cables; submarine telegraph cables; submarine radio relay cables.	8544.42.11 Submarine telephone cables; submarine telegraph cables; submarine radio relay cables; 8544.42.13 Other, insulated with rubber, plastics or paper; 8544.42.19 Other; 8544.42.23 Other, insulated with rubber, plastics or paper; 8544.42.29 Other; 8544.42.32 For vehicles of heading 87.02, 87.03, 87.04 or 87.11	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

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8544.42.21. 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 0% for 8544.42.21 was checked against BT2026 (cell BT2026!N16061), 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)
SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)

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.