Vietnam Tariff Intelligence

# Detalle del SA 8544.49.24

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|---|---|
| **Código SA** | 8544.49.24 |
| **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: / - - Other: / - - - Of a kind not used for telecommunications, for a voltage not exceeding 80 V: / - - - - Other: / - - - - - Other, insulated with rubber, plastics or paper |
| **Unidad** | m/chiếc |
| **Generado** | 02/11/2026 14:45:34 |
| **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/85444924/ |

## 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!K16089 |
| Preferencial (NMF) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N16089 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q16089 |
| 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 |
| VIFTA | 4 | 4% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/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 |
| 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!E15436 |
| ATIGA | 2022 | 2022 | 0 | AT!E15365 |
| ATIGA | 2023 | 2023 | 0 | AT!F15365 |
| ATIGA | 2024 | 2024 | 0 | AT!G15365 |
| ATIGA | 2025 | 2025 | 0 | AT!H15365 |
| ATIGA | 2026 | 2026 | 0 | AT!I15365 |
| ATIGA | 2027 | 2027 | 0 | AT!J15365 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E15421 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F15421 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G15421 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H15421 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I15421 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J15421 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E15422 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F15422 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G15422 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H15422 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I15422 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J15422 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F15423 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H15371 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F15379 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G15379 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H15379 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I15379 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J15379 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K15379 |
| VKFTA | 2022 | 2022 | 5 | VK!E15419 |
| VKFTA | 2023 | 2023 | 5 | VK!F15419 |
| VKFTA | 2024 | 2024 | 5 | VK!G15419 |
| VKFTA | 2025 | 2025 | 5 | VK!H15419 |
| VKFTA | 2026 | 2026 | 5 | VK!I15419 |
| VKFTA | 2027 | 2027 | 5 | VK!J15419 |
| VCFTA | 2022 | 2022 | 2 | VC!D15481 |
| VCFTA | 2023 | 2023 | 1 | VC!E15481 |
| VCFTA | 2024 | 2024 | 0 | VC!F15481 |
| VCFTA | 2025 | 2025 | 0 | VC!G15481 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H15481 |
| VCFTA | 2027 | 2027 | 0 | VC!I15481 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D15455 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E15455 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F15455 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G15455 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H15455 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I15455 |
| AHKFTA | 2022 | 2022 | 10 | AKH!D15458 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E15458 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F15458 |
| AHKFTA | 2025 | 2025 | 10 | AKH!G15458 |
| AHKFTA | 2026 | 2026 | 10 | AKH!H15458 |
| AHKFTA | 2027 | 2027 | 10 | AKH!I15458 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D15464 |
| EVFTA | 2023 | 2023 | 3,3 | EV-NK!E15464 |
| EVFTA | 2024 | 2024 | 1,6 | EV-NK!F15464 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G15464 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H15464 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I15464 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D15463 |
| UKVFTA | 2023 | 2023 | 3,3 | UKV!E15463 |
| UKVFTA | 2024 | 2024 | 1,6 | UKV!F15463 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G15463 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H15463 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I15463 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D15452 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E15452 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F15452 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G15452 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H15452 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I15452 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J15452 |
| RCEP A | 2022 | 2022 | 9 | RCEPT-A!D15446 |
| RCEP A | 2023 | 2023 | 8 | RCEPT-A!E15446 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F15446 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G15446 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H15446 |
| RCEP A | 2027 | 2027 | 4 | RCEPT-A!I15446 |
| RCEP B | 2022 | 2022 | 9 | B!D15446 |
| RCEP B | 2023 | 2023 | 8 | B!E15446 |
| RCEP B | 2024 | 2024 | 7 | B!F15446 |
| RCEP B | 2025 | 2025 | 6 | B!G15446 |
| RCEP B | 2026 | 2026 | 5 | B!H15446 |
| RCEP B | 2027 | 2027 | 4 | B!I15446 |
| RCEP C | 2022 | 2022 | 9 | C!D15446 |
| RCEP C | 2023 | 2023 | 8 | C!E15446 |
| RCEP C | 2024 | 2024 | 7 | C!F15446 |
| RCEP C | 2025 | 2025 | 6 | C!G15446 |
| RCEP C | 2026 | 2026 | 5 | C!H15446 |
| RCEP C | 2027 | 2027 | 4 | C!I15446 |
| RCEP D | 2022 | 2022 | 9,1 | D!D15445 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 8,2 | D!E15445 |
| RCEP D | 2024 | 2024 | 7,3 | D!F15445 |
| RCEP D | 2025 | 2025 | 6,4 | D!G15445 |
| RCEP D | 2026 | 2026 | 5,5 | D!H15445 |
| RCEP D | 2027 | 2027 | 4,5 | D!I15445 |
| RCEP E | 2022 | 2022 | 9 | E!D15449 |
| RCEP E | 2023 | 2023 | 8 | E!E15449 |
| RCEP E | 2024 | 2024 | 7 | E!F15449 |
| RCEP E | 2025 | 2025 | 6 | E!G15449 |
| RCEP E | 2026 | 2026 | 5 | E!H15449 |
| RCEP E | 2027 | 2027 | 4 | E!I15449 |
| RCEP F | 2022 | 2022 | 9 | F!D15446 |
| RCEP F | 2023 | 2023 | 8 | F!E15446 |
| RCEP F | 2024 | 2024 | 7 | F!F15446 |
| RCEP F | 2025 | 2025 | 6 | F!G15446 |
| RCEP F | 2026 | 2026 | 5 | F!H15446 |
| RCEP F | 2027 | 2027 | 4 | F!I15446 |
| VIFTA | 2024 | 2024 | 8 | VI!F14410 |
| VIFTA | 2025 | 2025 | 6 | VI!G14410 |
| VIFTA | 2026 | 2026 | 4 | VI!H14410 |
| VIFTA | 2027 | 2027 | 2 | VI!I14410 |

## 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-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 8544.49 has 15 lines; 8544.49.24 is distinguished from its siblings by: Other, insulated with rubber, plastics or paper. | 8544.49.11 Submarine telephone cables; submarine telegraph cables; submarine radio relay cables; 8544.49.13 Other, insulated with rubber, plastics or paper; 8544.49.19 Other; 8544.49.21 Shielded wire of a kind used in the manufacture of automotive wiring harnesses; 8544.49.22 Electric cables insulated with plastics, of which each core having diameter not exceeding 19.5 mm; 8544.49.23 Other electric cables insulated with 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 8544.49.24. 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 8544.49.24 was checked against BT2026 (cell BT2026!N16089), 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 ) |
| 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.