

Detalle del SA 8549.12.20

|                        |                                                                                                                                                                                                                                                                                                                          |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 8549.12.20                                                                                                                                                                                                                                                                                                               |
| Descripción            | Electrical and electronic waste and scrap / - Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators: / - - Other, containing lead, cadmium or mercury: / - - - Of electric accumulators of a kind used in aircraft |
| Unidad                 | kg                                                                                                                                                                                                                                                                                                                       |
| Generado               | 01/11/2026 03:20:22                                                                                                                                                                                                                                                                                                      |
| 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/85491220/">https://vietnamtariff.com/hs-code/85491220/</a>                                                                                                                                                                                                                    |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 30              | 30%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K16149 |
| Preferencial (NMF)               | 20              | 20%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N16149 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q16149 |
| 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 |
| 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(-MM) | 0% (excepto MM) | 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<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0    | 0%        | Arancel consolidado<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0    | 0%        | Arancel consolidado<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0    | 0%        | Arancel consolidado<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| AHKFTA  | 4    | 4%        | Arancel consolidado<br>BT2026 | 2026                  | AHK                   | 123/2022/NĐ-CP | Ad<br>valorem |
| VIFTA   | 11.4 | 11,4%     | Arancel consolidado<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>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!E15501 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E15430 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F15430 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G15430 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H15430 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I15430 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J15430 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 1               | AJ!E15486 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F15486 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G15486 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H15486 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I15486   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J15486   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E15487   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F15487   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G15487   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H15487   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I15487   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J15487   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F15488   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H15436 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F15444   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G15444   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H15444   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I15444   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J15444   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K15444   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E15484   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F15484   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G15484   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H15484   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I15484   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J15484   |
| VCFTA   | 2022                                   | 2022 | 4               | VC!D15546   |
| VCFTA   | 2023                                   | 2023 | 2               | VC!E15546   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F15546   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G15546   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H15546    |
| VCFTA   | 2027    | 2027 | 0               | VC!I15546    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D15520   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E15520   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F15520   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G15520   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H15520   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I15520   |
| AHKFTA  | 2022    | 2022 | 12              | AKH!D15523   |
| AHKFTA  | 2023    | 2023 | 8               | AKH!E15523   |
| AHKFTA  | 2024    | 2024 | 8               | AKH!F15523   |
| AHKFTA  | 2025    | 2025 | 4               | AKH!G15523   |
| AHKFTA  | 2026    | 2026 | 4               | AKH!H15523   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I15523   |
| EVFTA   | 2022    | 2022 | 10              | EV-NK!D15529 |
| EVFTA   | 2023    | 2023 | 6,6             | EV-NK!E15529 |
| EVFTA   | 2024    | 2024 | 3,3             | EV-NK!F15529 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G15529 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H15529 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I15529 |
| UKVFTA  | 2022    | 2022 | 10              | UKV!D15528   |
| UKVFTA  | 2023    | 2023 | 6,6             | UKV!E15528   |
| UKVFTA  | 2024    | 2024 | 3,3             | UKV!F15528   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G15528   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H15528   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I15528   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D15517   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E15517   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F15517   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G15517   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H15517   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I15517   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J15517   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D15511 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E15511 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F15511 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G15511 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H15511 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I15511 |
| RCEP B | 2022    | 2022           | 0               | B!D15511       |
| RCEP B | 2023    | 2023           | 0               | B!E15511       |
| RCEP B | 2024    | 2024           | 0               | B!F15511       |
| RCEP B | 2025    | 2025           | 0               | B!G15511       |
| RCEP B | 2026    | 2026           | 0               | B!H15511       |
| RCEP B | 2027    | 2027           | 0               | B!I15511       |
| RCEP C | 2022    | 2022           | 0               | C!D15511       |
| RCEP C | 2023    | 2023           | 0               | C!E15511       |
| RCEP C | 2024    | 2024           | 0               | C!F15511       |
| RCEP C | 2025    | 2025           | 0               | C!G15511       |
| RCEP C | 2026    | 2026           | 0               | C!H15511       |
| RCEP C | 2027    | 2027           | 0               | C!I15511       |
| RCEP D | 2022    | 2022           | 0               | D!D15510       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2023    | 2023 | 0               | D!E15510  |
| RCEP D | 2024    | 2024 | 0               | D!F15510  |
| RCEP D | 2025    | 2025 | 0               | D!G15510  |
| RCEP D | 2026    | 2026 | 0               | D!H15510  |
| RCEP D | 2027    | 2027 | 0               | D!!15510  |
| RCEP E | 2022    | 2022 | 0               | E!D15514  |
| RCEP E | 2023    | 2023 | 0               | E!E15514  |
| RCEP E | 2024    | 2024 | 0               | E!F15514  |
| RCEP E | 2025    | 2025 | 0               | E!G15514  |
| RCEP E | 2026    | 2026 | 0               | E!H15514  |
| RCEP E | 2027    | 2027 | 0               | E!!15514  |
| RCEP F | 2022    | 2022 | 0               | F!D15511  |
| RCEP F | 2023    | 2023 | 0               | F!E15511  |
| RCEP F | 2024    | 2024 | 0               | F!F15511  |
| RCEP F | 2025    | 2025 | 0               | F!G15511  |
| RCEP F | 2026    | 2026 | 0               | F!H15511  |
| RCEP F | 2027    | 2027 | 0               | F!!15511  |
| VIFTA  | 2024    | 2024 | 17.1            | VI!F14470 |
| VIFTA  | 2025    | 2025 | 14.3            | VI!G14470 |
| VIFTA  | 2026    | 2026 | 11.4            | VI!H14470 |
| VIFTA  | 2027    | 2027 | 8.6             | VI!!14470 |

Asesoría y advertencias

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

|         |        |                                                            |                                                                                                                                         |                                                                     |                |                                                                                                          |                                               |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 8549.12 has 3 lines; 8549.12.20 is distinguished from its siblings by: Of electric accumulators of a kind used in aircraft.  | 8549.12.10 Of primary cells and primary batteries; 8549.12.90 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                | 8549.12.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8549.12.20                                                     | 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 8549.12.20. 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 20% for 8549.12.20 was checked against BT2026 (cell BT2026!N16149), 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 |

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.