Vietnam Tariff Intelligence

# Detalle del SA 8549.14.10

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|---|---|
| **Código SA** | 8549.14.10 |
| **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: / - - Unsorted and not containing lead, cadmium or mercury: / - - - Of primary cells and primary batteries |
| **Unidad** | kg |
| **Generado** | 04/11/2026 15:19:42 |
| **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** | https://vietnamtariff.com/hs-code/85491410/ |

## 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!K16156 |
| Preferencial (NMF) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N16156 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q16156 |
| 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 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 |
| AHKFTA | 4 | 4% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VIFTA | 11.4 | 11,4% | 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 |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E15508 |
| ATIGA | 2022 | 2022 | 0 | AT!E15437 |
| ATIGA | 2023 | 2023 | 0 | AT!F15437 |
| ATIGA | 2024 | 2024 | 0 | AT!G15437 |
| ATIGA | 2025 | 2025 | 0 | AT!H15437 |
| ATIGA | 2026 | 2026 | 0 | AT!I15437 |
| ATIGA | 2027 | 2027 | 0 | AT!J15437 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 1 | AJ!E15493 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F15493 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G15493 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H15493 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I15493 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J15493 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E15494 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F15494 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G15494 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H15494 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I15494 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J15494 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F15495 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H15443 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F15451 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G15451 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H15451 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I15451 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J15451 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K15451 |
| VKFTA | 2022 | 2022 | 0 | VK!E15491 |
| VKFTA | 2023 | 2023 | 0 | VK!F15491 |
| VKFTA | 2024 | 2024 | 0 | VK!G15491 |
| VKFTA | 2025 | 2025 | 0 | VK!H15491 |
| VKFTA | 2026 | 2026 | 0 | VK!I15491 |
| VKFTA | 2027 | 2027 | 0 | VK!J15491 |
| VCFTA | 2022 | 2022 | 4 | VC!D15553 |
| VCFTA | 2023 | 2023 | 2 | VC!E15553 |
| VCFTA | 2024 | 2024 | 0 | VC!F15553 |
| VCFTA | 2025 | 2025 | 0 | VC!G15553 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H15553 |
| VCFTA | 2027 | 2027 | 0 | VC!I15553 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D15527 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E15527 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F15527 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G15527 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H15527 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I15527 |
| AHKFTA | 2022 | 2022 | 12 | AKH!D15530 |
| AHKFTA | 2023 | 2023 | 8 | AKH!E15530 |
| AHKFTA | 2024 | 2024 | 8 | AKH!F15530 |
| AHKFTA | 2025 | 2025 | 4 | AKH!G15530 |
| AHKFTA | 2026 | 2026 | 4 | AKH!H15530 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I15530 |
| EVFTA | 2022 | 2022 | 10 | EV-NK!D15536 |
| EVFTA | 2023 | 2023 | 6,6 | EV-NK!E15536 |
| EVFTA | 2024 | 2024 | 3,3 | EV-NK!F15536 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G15536 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H15536 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I15536 |
| UKVFTA | 2022 | 2022 | 10 | UKV!D15535 |
| UKVFTA | 2023 | 2023 | 6,6 | UKV!E15535 |
| UKVFTA | 2024 | 2024 | 3,3 | UKV!F15535 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G15535 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H15535 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I15535 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D15524 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E15524 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F15524 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G15524 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H15524 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I15524 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J15524 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D15518 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E15518 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F15518 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G15518 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H15518 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I15518 |
| RCEP B | 2022 | 2022 | 0 | B!D15518 |
| RCEP B | 2023 | 2023 | 0 | B!E15518 |
| RCEP B | 2024 | 2024 | 0 | B!F15518 |
| RCEP B | 2025 | 2025 | 0 | B!G15518 |
| RCEP B | 2026 | 2026 | 0 | B!H15518 |
| RCEP B | 2027 | 2027 | 0 | B!I15518 |
| RCEP C | 2022 | 2022 | 0 | C!D15518 |
| RCEP C | 2023 | 2023 | 0 | C!E15518 |
| RCEP C | 2024 | 2024 | 0 | C!F15518 |
| RCEP C | 2025 | 2025 | 0 | C!G15518 |
| RCEP C | 2026 | 2026 | 0 | C!H15518 |
| RCEP C | 2027 | 2027 | 0 | C!I15518 |
| RCEP D | 2022 | 2022 | 0 | D!D15517 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E15517 |
| RCEP D | 2024 | 2024 | 0 | D!F15517 |
| RCEP D | 2025 | 2025 | 0 | D!G15517 |
| RCEP D | 2026 | 2026 | 0 | D!H15517 |
| RCEP D | 2027 | 2027 | 0 | D!I15517 |
| RCEP E | 2022 | 2022 | 0 | E!D15521 |
| RCEP E | 2023 | 2023 | 0 | E!E15521 |
| RCEP E | 2024 | 2024 | 0 | E!F15521 |
| RCEP E | 2025 | 2025 | 0 | E!G15521 |
| RCEP E | 2026 | 2026 | 0 | E!H15521 |
| RCEP E | 2027 | 2027 | 0 | E!I15521 |
| RCEP F | 2022 | 2022 | 0 | F!D15518 |
| RCEP F | 2023 | 2023 | 0 | F!E15518 |
| RCEP F | 2024 | 2024 | 0 | F!F15518 |
| RCEP F | 2025 | 2025 | 0 | F!G15518 |
| RCEP F | 2026 | 2026 | 0 | F!H15518 |
| RCEP F | 2027 | 2027 | 0 | F!I15518 |
| VIFTA | 2024 | 2024 | 17.1 | VI!F14477 |
| VIFTA | 2025 | 2025 | 14.3 | VI!G14477 |
| VIFTA | 2026 | 2026 | 11.4 | VI!H14477 |
| VIFTA | 2027 | 2027 | 8.6 | VI!I14477 |

## 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 8549.14 has 3 lines; 8549.14.10 is distinguished from its siblings by: Of primary cells and primary batteries. | 8549.14.20 Of electric accumulators of a kind used in aircraft; 8549.14.90 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 | 8549.14.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8549.14.10 | 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 8549.14.10. 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 20% for 8549.14.10 was checked against BT2026 (cell BT2026!N16156), 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.