Vietnam Tariff Intelligence

# Dettaglio SA 8541.49.00

| | |
|---|---|
| **Codice SA** | 8541.49.00 |
| **Descrizione** | Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals / - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED): / - - Other |
| **Unità** | chiếc |
| **Generato il** | 03/11/2026 03:57:28 |
| **Versione dei dati** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Stato della verifica** | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata. |
| **Link** | https://vietnamtariff.com/hs-code/85414900/ |

## Imposte applicabili nel 2026

| Regime tariffario | Valore di origine | Aliquota | Base giuridica | in vigore | Fonte |
|---|---|---|---|---|---|
| Dazio all'importazione ordinario | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15984 |
| Preferenziale (NPF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15984 |
| IVA | 8/10 | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15984 |
| Imposta speciale sui consumi | | Nessun dato | | | |
| Imposta ambientale | | Nessun dato | | | |
| Dazio all'esportazione | | Nessun dato | | | |
| Aliquota all'esportazione CPTPP | | Nessun dato | | | |
| Aliquota all'esportazione EVFTA | | Nessun dato | | | |
| Aliquota all'esportazione UKVFTA | | Nessun dato | | | |

## Aliquote preferenziali speciali (ALS) – 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tariffa consolidata BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VCFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tariffa consolidata BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Nessun dato | Nessun dato | | S | 56/2026/NĐ-CP | Nessun dato |
| VNCU | | Nessun dato | Nessun dato | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato |
| VN-EAEU | * | * non ammissibile | Tariffa consolidata BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Non ammissibile (*) |

## Storico delle aliquote / riduzione per anno

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E15328 |
| ATIGA | 2022 | 2022 | 0 | AT!E15257 |
| ATIGA | 2023 | 2023 | 0 | AT!F15257 |
| ATIGA | 2024 | 2024 | 0 | AT!G15257 |
| ATIGA | 2025 | 2025 | 0 | AT!H15257 |
| ATIGA | 2026 | 2026 | 0 | AT!I15257 |
| ATIGA | 2027 | 2027 | 0 | AT!J15257 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E15313 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F15313 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G15313 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H15313 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I15313 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J15313 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E15314 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F15314 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G15314 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H15314 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I15314 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J15314 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F15315 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H15263 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F15271 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G15271 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H15271 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I15271 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J15271 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K15271 |
| VKFTA | 2022 | 2022 | 0 | VK!E15311 |
| VKFTA | 2023 | 2023 | 0 | VK!F15311 |
| VKFTA | 2024 | 2024 | 0 | VK!G15311 |
| VKFTA | 2025 | 2025 | 0 | VK!H15311 |
| VKFTA | 2026 | 2026 | 0 | VK!I15311 |
| VKFTA | 2027 | 2027 | 0 | VK!J15311 |
| VCFTA | 2022 | 2022 | 0 | VC!D15373 |
| VCFTA | 2023 | 2023 | 0 | VC!E15373 |
| VCFTA | 2024 | 2024 | 0 | VC!F15373 |
| VCFTA | 2025 | 2025 | 0 | VC!G15373 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H15373 |
| VCFTA | 2027 | 2027 | 0 | VC!I15373 |
| VN-EAEU | 2022 | 2022 | * | EAV!D15347 |
| VN-EAEU | 2023 | 2023 | * | EAV!E15347 |
| VN-EAEU | 2024 | 2024 | * | EAV!F15347 |
| VN-EAEU | 2025 | 2025 | * | EAV!G15347 |
| VN-EAEU | 2026 | 2026 | * | EAV!H15347 |
| VN-EAEU | 2027 | 2027 | * | EAV!I15347 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D15350 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E15350 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F15350 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G15350 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H15350 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I15350 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D15356 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E15356 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F15356 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G15356 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H15356 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I15356 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D15355 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E15355 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F15355 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G15355 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H15355 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I15355 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D15344 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E15344 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F15344 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G15344 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H15344 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I15344 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J15344 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D15338 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E15338 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F15338 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G15338 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H15338 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I15338 |
| RCEP B | 2022 | 2022 | 0 | B!D15338 |
| RCEP B | 2023 | 2023 | 0 | B!E15338 |
| RCEP B | 2024 | 2024 | 0 | B!F15338 |
| RCEP B | 2025 | 2025 | 0 | B!G15338 |
| RCEP B | 2026 | 2026 | 0 | B!H15338 |
| RCEP B | 2027 | 2027 | 0 | B!I15338 |
| RCEP C | 2022 | 2022 | 0 | C!D15338 |
| RCEP C | 2023 | 2023 | 0 | C!E15338 |
| RCEP C | 2024 | 2024 | 0 | C!F15338 |
| RCEP C | 2025 | 2025 | 0 | C!G15338 |
| RCEP C | 2026 | 2026 | 0 | C!H15338 |
| RCEP C | 2027 | 2027 | 0 | C!I15338 |
| RCEP D | 2022 | 2022 | 0 | D!D15337 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E15337 |
| RCEP D | 2024 | 2024 | 0 | D!F15337 |
| RCEP D | 2025 | 2025 | 0 | D!G15337 |
| RCEP D | 2026 | 2026 | 0 | D!H15337 |
| RCEP D | 2027 | 2027 | 0 | D!I15337 |
| RCEP E | 2022 | 2022 | 0 | E!D15341 |
| RCEP E | 2023 | 2023 | 0 | E!E15341 |
| RCEP E | 2024 | 2024 | 0 | E!F15341 |
| RCEP E | 2025 | 2025 | 0 | E!G15341 |
| RCEP E | 2026 | 2026 | 0 | E!H15341 |
| RCEP E | 2027 | 2027 | 0 | E!I15341 |
| RCEP F | 2022 | 2022 | 0 | F!D15338 |
| RCEP F | 2023 | 2023 | 0 | F!E15338 |
| RCEP F | 2024 | 2024 | 0 | F!F15338 |
| RCEP F | 2025 | 2025 | 0 | F!G15338 |
| RCEP F | 2026 | 2026 | 0 | F!H15338 |
| RCEP F | 2027 | 2027 | 0 | F!I15338 |
| VIFTA | 2024 | 2024 | 0 | VI!F14305 |
| VIFTA | 2025 | 2025 | 0 | VI!G14305 |
| VIFTA | 2026 | 2026 | 0 | VI!H14305 |
| VIFTA | 2027 | 2027 | 0 | VI!I14305 |

## Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 8541.49.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8541.49.00 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | Non verificato – controllo necessario |
| 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. | Non verificato – controllo necessario |
| 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). | Non verificato – controllo necessario |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8541.49.00. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non verificato – controllo necessario |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 8541.49.00 was checked against BT2026 (cell BT2026!N15984), 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. | Verificato rispetto al file tariffario di origine |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.