

Dettaglio SA 8544.60.31

|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 8544.60.31                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Descrizione          | 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 exceeding 1,000 V: / - - For a voltage exceeding 66 kV: / - - - Insulated with rubber, plastics or paper |
| Unità                | m/chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Generato il          | 31/10/2026 16:27:28                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 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                 | <a href="https://vietnamtariff.com/hs-code/85446031/">https://vietnamtariff.com/hs-code/85446031/</a>                                                                                                                                                                                                                                                                                                                                                               |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte         |
|----------------------------------|-------------------|-----------------------|----------------|------------|---------------|
| Dazio all'importazione ordinario | 7.5               | 7,5%                  | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K16110 |
| Preferenziale (NPF)              | 5                 | 5%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N16110 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q16110 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA                | 0 | 0% | Tariffa consolidata<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AJCEP                | 0 | 0% | Tariffa consolidata<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA                | 0 | 0% | Tariffa consolidata<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA                | 0 | 0% | Tariffa consolidata<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP                | 0 | 0% | Tariffa consolidata<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| EVFTA                | 0 | 0% | Tariffa consolidata<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Allegato<br>A) | 0 | 0% | Tariffa consolidata<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Allegato<br>B) | 0 | 0% | Tariffa consolidata<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Allegato<br>C) | 0 | 0% | Tariffa consolidata<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Allegato<br>D) | 0 | 0% | Tariffa consolidata<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Allegato<br>E) | 0 | 0% | Tariffa consolidata<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Allegato<br>F) | 0 | 0% | Tariffa consolidata<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA               | 0 | 0% | Tariffa consolidata<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |
| VCFTA                | 0 | 0% | Tariffa consolidata<br>BT2026 | 2026                                      | VC                                   | 112/2022/NĐ-<br>CP | Ad valorem |
| VJEPA                | 0 | 0% | Tariffa consolidata<br>BT2026 | 01/4/2026 - 31/3/2027                     | JV · Form VJ                         | 124/2022/NĐ-<br>CP | Ad valorem |

|         |     |                      |                               |                         |                       |                |                        |
|---------|-----|----------------------|-------------------------------|-------------------------|-----------------------|----------------|------------------------|
| VKFTA   | 0   | 0%                   | Tariffa consolidata<br>BT2026 | 2026                    | VK                    | 125/2022/NĐ-CP | Ad valorem             |
| VN-EAEU | 0   | 0%                   | Tariffa consolidata<br>BT2026 | 2026                    | EAV                   | 113/2022/NĐ-CP | Ad valorem             |
| VN-LAO  | 0   | 0%                   | Tariffa consolidata<br>BT2026 |                         | S                     | 206/2025/NĐ-CP | Ad valorem             |
| AHKFTA  | 1   | 1%                   | Tariffa consolidata<br>BT2026 | 2026                    | AHK                   | 123/2022/NĐ-CP | Ad valorem             |
| VIFTA   | 3.5 | 3,5%                 | Tariffa consolidata<br>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            |
| AIFTA   | *   | * non<br>ammissibile | Tariffa consolidata<br>BT2026 | 01/01/2026 - 31/12/2026 | AI                    | 122/2022/NĐ-CP | Non ammissibile<br>(*) |

Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte     |
|-------|----------------------------------------|------|-------------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AC!E15457 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E15386 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F15386 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G15386 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H15386 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I15386 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J15386 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | AJ!E15442 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F15442 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G15442 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H15442 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte       |
|---------|----------------------------------------|------|-------------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I15442   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J15442   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | VJ!E15443   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | VJ!F15443   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G15443   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H15443   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I15443   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J15443   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F15444   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H15392 |
| AIFTA   | 30/12/2022                             | 2022 | *                 | AI!F15400   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *                 | AI!G15400   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *                 | AI!H15400   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *                 | AI!I15400   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *                 | AI!J15400   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *                 | AI!K15400   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E15440   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F15440   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G15440   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H15440   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I15440   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J15440   |
| VCFTA   | 2022                                   | 2022 | 5                 | VC!D15502   |
| VCFTA   | 2023                                   | 2023 | 5                 | VC!E15502   |
| VCFTA   | 2024                                   | 2024 | 0                 | VC!F15502   |
| VCFTA   | 2025                                   | 2025 | 0                 | VC!G15502   |

| FTA     | Periodo | Anno | Valore di origine | Fonte        |
|---------|---------|------|-------------------|--------------|
| VCFTA   | 2026    | 2026 | 0                 | VC!H15502    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I15502    |
| VN-EAEU | 2022    | 2022 | 0                 | EAV!D15476   |
| VN-EAEU | 2023    | 2023 | 0                 | EAV!E15476   |
| VN-EAEU | 2024    | 2024 | 0                 | EAV!F15476   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G15476   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H15476   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I15476   |
| AHKFTA  | 2022    | 2022 | 3                 | AKH!D15479   |
| AHKFTA  | 2023    | 2023 | 2                 | AKH!E15479   |
| AHKFTA  | 2024    | 2024 | 2                 | AKH!F15479   |
| AHKFTA  | 2025    | 2025 | 1                 | AKH!G15479   |
| AHKFTA  | 2026    | 2026 | 1                 | AKH!H15479   |
| AHKFTA  | 2027    | 2027 | 0                 | AKH!I15479   |
| EVFTA   | 2022    | 2022 | 2,5               | EV-NK!D15485 |
| EVFTA   | 2023    | 2023 | 1,6               | EV-NK!E15485 |
| EVFTA   | 2024    | 2024 | 0,8               | EV-NK!F15485 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G15485 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H15485 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I15485 |
| UKVFTA  | 2022    | 2022 | 2,5               | UKV!D15484   |
| UKVFTA  | 2023    | 2023 | 1,6               | UKV!E15484   |
| UKVFTA  | 2024    | 2024 | 0,8               | UKV!F15484   |
| UKVFTA  | 2025    | 2025 | 0                 | UKV!G15484   |
| UKVFTA  | 2026    | 2026 | 0                 | UKV!H15484   |
| UKVFTA  | 2027    | 2027 | 0                 | UKV!I15484   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte          |
|--------|---------|----------------|-------------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D15473   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E15473   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F15473   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G15473   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H15473   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I15473   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J15473   |
| RCEP A | 2022    | 2022           | 0                 | RCEPT-A!D15467 |
| RCEP A | 2023    | 2023           | 0                 | RCEPT-A!E15467 |
| RCEP A | 2024    | 2024           | 0                 | RCEPT-A!F15467 |
| RCEP A | 2025    | 2025           | 0                 | RCEPT-A!G15467 |
| RCEP A | 2026    | 2026           | 0                 | RCEPT-A!H15467 |
| RCEP A | 2027    | 2027           | 0                 | RCEPT-A!I15467 |
| RCEP B | 2022    | 2022           | 0                 | B!D15467       |
| RCEP B | 2023    | 2023           | 0                 | B!E15467       |
| RCEP B | 2024    | 2024           | 0                 | B!F15467       |
| RCEP B | 2025    | 2025           | 0                 | B!G15467       |
| RCEP B | 2026    | 2026           | 0                 | B!H15467       |
| RCEP B | 2027    | 2027           | 0                 | B!I15467       |
| RCEP C | 2022    | 2022           | 0                 | C!D15467       |
| RCEP C | 2023    | 2023           | 0                 | C!E15467       |
| RCEP C | 2024    | 2024           | 0                 | C!F15467       |
| RCEP C | 2025    | 2025           | 0                 | C!G15467       |
| RCEP C | 2026    | 2026           | 0                 | C!H15467       |
| RCEP C | 2027    | 2027           | 0                 | C!I15467       |
| RCEP D | 2022    | 2022           | 0                 | D!D15466       |

| FTA    | Periodo | Anno | Valore di origine | Fonte     |
|--------|---------|------|-------------------|-----------|
| RCEP D | 2023    | 2023 | 0                 | D!E15466  |
| RCEP D | 2024    | 2024 | 0                 | D!F15466  |
| RCEP D | 2025    | 2025 | 0                 | D!G15466  |
| RCEP D | 2026    | 2026 | 0                 | D!H15466  |
| RCEP D | 2027    | 2027 | 0                 | D!I15466  |
| RCEP E | 2022    | 2022 | 0                 | E!D15470  |
| RCEP E | 2023    | 2023 | 0                 | E!E15470  |
| RCEP E | 2024    | 2024 | 0                 | E!F15470  |
| RCEP E | 2025    | 2025 | 0                 | E!G15470  |
| RCEP E | 2026    | 2026 | 0                 | E!H15470  |
| RCEP E | 2027    | 2027 | 0                 | E!I15470  |
| RCEP F | 2022    | 2022 | 0                 | F!D15467  |
| RCEP F | 2023    | 2023 | 0                 | F!E15467  |
| RCEP F | 2024    | 2024 | 0                 | F!F15467  |
| RCEP F | 2025    | 2025 | 0                 | F!G15467  |
| RCEP F | 2026    | 2026 | 0                 | F!H15467  |
| RCEP F | 2027    | 2027 | 0                 | F!I15467  |
| VIFTA  | 2024    | 2024 | 4,5               | VI!F14431 |
| VIFTA  | 2025    | 2025 | 4                 | VI!G14431 |
| VIFTA  | 2026    | 2026 | 3.5               | VI!H14431 |
| VIFTA  | 2027    | 2027 | 3                 | VI!I14431 |

### Consulenza e avvisi

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

|         |        |                                                            |                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                    |                                   |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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,<br>34/2025/TT-BCT | Read the referenced instruments.                                                                         | Atto citato nella fonte; validità non verificata  |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 8544.60 has 8 lines; 8544.60.31 is distinguished from its siblings by: Insulated with rubber, plastics or paper.                        | 8544.60.11 Cables insulated with plastics, of which each core having diameter of less than 22.7 mm; 8544.60.12 Other, insulated with rubber, plastics or paper; 8544.60.19 Other; 8544.60.21 Cables insulated with plastics, of which each core having diameter of less than 22.7 mm; 8544.60.22 Other, insulated with rubber, plastics or paper; 8544.60.29 Other | 31/2022/TT-BTC                    | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | 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 8544.60.31. 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 5% for 8544.60.31 was checked against BT2026 (cell BT2026!N16110), 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 |

**Politica della voce**

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 )

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.