Vietnam Tariff Intelligence

Detalle del SA 8536.20.12

Código SA	8536.20.12
Descripción	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables / - Automatic circuit breakers: / - - Moulded case type: / - - - For a current of 16 A or more, but not more than 32 A
Unidad	chiếc
Generado	12/11/2026 06:56:39
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://www.vietnamtariff.com/hs-code/85362012/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	22.5	22,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15781
Preferencial (NMF)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N15781
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15781
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 (-KH)	0% (excepto KH)	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
VKFTA	5	5%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	7,5	7,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	7,5	7,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	7,5	7,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo E)	7,5	7,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	7,5	7,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	8,2	8,2%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10,5%	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
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)
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!E15117
ATIGA	2022	2022	0	AT!E15049
ATIGA	2023	2023	0	AT!F15049
ATIGA	2024	2024	0	AT!G15049
ATIGA	2025	2025	0	AT!H15049
ATIGA	2026	2026	0	AT!I15049
ATIGA	2027	2027	0	AT!J15049
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15103
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15103
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15103
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15103

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15103
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15103
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15104
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15104
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15104
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15104
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15104
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15104
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15107
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15055
AIFTA	30/12/2022	2022	*	AI!F15063
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15063
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15063
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15063
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15063
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15063
VKFTA	2022	2022	5	VK!E15103
VKFTA	2023	2023	5	VK!F15103
VKFTA	2024	2024	5	VK!G15103
VKFTA	2025	2025	5	VK!H15103
VKFTA	2026	2026	5	VK!I15103
VKFTA	2027	2027	5	VK!J15103
VCFTA	2022	2022	3	VC!D15158
VCFTA	2023	2023	1	VC!E15158
VCFTA	2024	2024	0	VC!F15158
VCFTA	2025	2025	0	VC!G15158

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H15158
VCFTA	2027	2027	0	VC!I15158
VN-EAEU	2022	2022	4,1	EAV!D15137
VN-EAEU	2023	2023	2,7	EAV!E15137
VN-EAEU	2024	2024	1,4	EAV!F15137
VN-EAEU	2025	2025	0	EAV!G15137
VN-EAEU	2026	2026	0	EAV!H15137
VN-EAEU	2027	2027	0	EAV!I15137
AHKFTA	2022	2022	*	AKH!D15135
AHKFTA	2023	2023	*	AKH!E15135
AHKFTA	2024	2024	*	AKH!F15135
AHKFTA	2025	2025	*	AKH!G15135
AHKFTA	2026	2026	*	AKH!H15135
AHKFTA	2027	2027	*	AKH!I15135
EVFTA	2022	2022	7,5	EV-NK!D15141
EVFTA	2023	2023	5	EV-NK!E15141
EVFTA	2024	2024	2,5	EV-NK!F15141
EVFTA	2025	2025	0	EV-NK!G15141
EVFTA	2026	2026	0	EV-NK!H15141
EVFTA	2027	2027	0	EV-NK!I15141
UKVFTA	2022	2022	7,5	UKV!D15140
UKVFTA	2023	2023	5	UKV!E15140
UKVFTA	2024	2024	2,5	UKV!F15140
UKVFTA	2025	2025	0	UKV!G15140
UKVFTA	2026	2026	0	UKV!H15140
UKVFTA	2027	2027	0	UKV!I15140

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15133
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15133
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15133
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15133
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15133
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15133
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15133
RCEP A	2022	2022	13,5	RCEPT-A!D15128
RCEP A	2023	2023	12	RCEPT-A!E15128
RCEP A	2024	2024	10,5	RCEPT-A!F15128
RCEP A	2025	2025	9	RCEPT-A!G15128
RCEP A	2026	2026	7,5	RCEPT-A!H15128
RCEP A	2027	2027	6	RCEPT-A!I15128
RCEP B	2022	2022	13,5	B!D15128
RCEP B	2023	2023	12	B!E15128
RCEP B	2024	2024	10,5	B!F15128
RCEP B	2025	2025	9	B!G15128
RCEP B	2026	2026	7,5	B!H15128
RCEP B	2027	2027	6	B!I15128
RCEP C	2022	2022	13,5	C!D15128
RCEP C	2023	2023	12	C!E15128
RCEP C	2024	2024	10,5	C!F15128
RCEP C	2025	2025	9	C!G15128
RCEP C	2026	2026	7,5	C!H15128
RCEP C	2027	2027	6	C!I15128
RCEP D	2022	2022	13,6	D!D15127

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	12,3	D!E15127
RCEP D	2024	2024	10,9	D!F15127
RCEP D	2025	2025	9,5	D!G15127
RCEP D	2026	2026	8,2	D!H15127
RCEP D	2027	2027	6,8	D!I15127
RCEP E	2022	2022	13,5	E!D15131
RCEP E	2023	2023	12	E!E15131
RCEP E	2024	2024	10,5	E!F15131
RCEP E	2025	2025	9	E!G15131
RCEP E	2026	2026	7,5	E!H15131
RCEP E	2027	2027	6	E!I15131
RCEP F	2022	2022	13,5	F!D15128
RCEP F	2023	2023	12	F!E15128
RCEP F	2024	2024	10,5	F!F15128
RCEP F	2025	2025	9	F!G15128
RCEP F	2026	2026	7,5	F!H15128
RCEP F	2027	2027	6	F!I15128
VIFTA	2024	2024	13,5	VI!F14095
VIFTA	2025	2025	12	VI!G14095
VIFTA	2026	2026	10.5	VI!H14095
VIFTA	2027	2027	9	VI!I14095

Asesoría y advertencias

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8536.20 has 7 lines; 8536.20.12 is distinguished from its siblings by: For a current of 16 A or more, but not more than 32 A.	8536.20.11 For a current of less than 16 A; 8536.20.13 For a current of more than 32 A, but not more than 1,000 A; 8536.20.19 Other; 8536.20.20 Of a kind incorporated into electro-thermic domestic appliances of heading 85.16; 8536.20.91 For a current of less than 16 A; 8536.20.99 Other	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 8536.20.12. 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 15% for 8536.20.12 was checked against BT2026 (cell BT2026!N15781), 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)
Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)

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.