

Dettaglio SA 8543.70.10

|                      |                                                                                                                                                                                       |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 8543.70.10                                                                                                                                                                            |
| Descrizione          | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter / - Other machines and apparatus: / - - Electric fence energisers |
| Unità                | chiếc                                                                                                                                                                                 |
| Generato il          | 01/11/2026 11:34:22                                                                                                                                                                   |
| 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://www.vietnamtariff.com/hs-code/85437010/">https://www.vietnamtariff.com/hs-code/85437010/</a>                                                                         |

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!K16007 |
| Preferenziale (NPF)              | 0                 | 0%                    | 144/2024/NĐ-CP | 2024-11-01 | BT2026!N16007 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q16007 |
| 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 đoạn) | AANZ               | 121/2022/NĐ-CP | Ad valorem |

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

| FTA     | Valore di origine | Aliquota    | Base dei dati              | Periodo               | Prova dell'origine    | Base giuridica | Stato       |
|---------|-------------------|-------------|----------------------------|-----------------------|-----------------------|----------------|-------------|
| 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-EAEU | 0                 | 0%          | Tariffa consolidata BT2026 | 2026                  | EAV                   | 113/2022/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 |

### Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte     |
|-------|----------------------------------------|------|-------------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AC!E15353 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E15282 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F15282 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G15282 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H15282 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I15282 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J15282 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | Aj!E15338 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | Aj!F15338 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte       |
|---------|----------------------------------------|------|-------------------|-------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G15338   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H15338   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I15338   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J15338   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | VJ!E15339   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | VJ!F15339   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G15339   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H15339   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I15339   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J15339   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F15340   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H15288 |
| AIFTA   | 30/12/2022                             | 2022 | 0                 | AI!F15296   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0                 | AI!G15296   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0                 | AI!H15296   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0                 | AI!I15296   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0                 | AI!J15296   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0                 | AI!K15296   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E15336   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F15336   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G15336   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H15336   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I15336   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J15336   |
| VCFTA   | 2022                                   | 2022 | 0                 | VC!D15398   |
| VCFTA   | 2023                                   | 2023 | 0                 | VC!E15398   |

| FTA     | Periodo | Anno | Valore di origine | Fonte        |
|---------|---------|------|-------------------|--------------|
| VCFTA   | 2024    | 2024 | 0                 | VC!F15398    |
| VCFTA   | 2025    | 2025 | 0                 | VC!G15398    |
| VCFTA   | 2026    | 2026 | 0                 | VC!H15398    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I15398    |
| VN-EAEU | 2022    | 2022 | 0                 | EAV!D15372   |
| VN-EAEU | 2023    | 2023 | 0                 | EAV!E15372   |
| VN-EAEU | 2024    | 2024 | 0                 | EAV!F15372   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G15372   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H15372   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I15372   |
| AHKFTA  | 2022    | 2022 | 0                 | AKH!D15375   |
| AHKFTA  | 2023    | 2023 | 0                 | AKH!E15375   |
| AHKFTA  | 2024    | 2024 | 0                 | AKH!F15375   |
| AHKFTA  | 2025    | 2025 | 0                 | AKH!G15375   |
| AHKFTA  | 2026    | 2026 | 0                 | AKH!H15375   |
| AHKFTA  | 2027    | 2027 | 0                 | AKH!I15375   |
| EVFTA   | 2022    | 2022 | 0                 | EV-NK!D15381 |
| EVFTA   | 2023    | 2023 | 0                 | EV-NK!E15381 |
| EVFTA   | 2024    | 2024 | 0                 | EV-NK!F15381 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G15381 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H15381 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I15381 |
| UKVFTA  | 2022    | 2022 | 0                 | UKV!D15380   |
| UKVFTA  | 2023    | 2023 | 0                 | UKV!E15380   |
| UKVFTA  | 2024    | 2024 | 0                 | UKV!F15380   |
| UKVFTA  | 2025    | 2025 | 0                 | UKV!G15380   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte          |
|--------|---------|----------------|-------------------|----------------|
| UKVFTA | 2026    | 2026           | 0                 | UKV!H15380     |
| UKVFTA | 2027    | 2027           | 0                 | UKV!I15380     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D15369   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E15369   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F15369   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G15369   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H15369   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I15369   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J15369   |
| RCEP A | 2022    | 2022           | 0                 | RCEPT-A!D15363 |
| RCEP A | 2023    | 2023           | 0                 | RCEPT-A!E15363 |
| RCEP A | 2024    | 2024           | 0                 | RCEPT-A!F15363 |
| RCEP A | 2025    | 2025           | 0                 | RCEPT-A!G15363 |
| RCEP A | 2026    | 2026           | 0                 | RCEPT-A!H15363 |
| RCEP A | 2027    | 2027           | 0                 | RCEPT-A!I15363 |
| RCEP B | 2022    | 2022           | 0                 | B!D15363       |
| RCEP B | 2023    | 2023           | 0                 | B!E15363       |
| RCEP B | 2024    | 2024           | 0                 | B!F15363       |
| RCEP B | 2025    | 2025           | 0                 | B!G15363       |
| RCEP B | 2026    | 2026           | 0                 | B!H15363       |
| RCEP B | 2027    | 2027           | 0                 | B!I15363       |
| RCEP C | 2022    | 2022           | 0                 | C!D15363       |
| RCEP C | 2023    | 2023           | 0                 | C!E15363       |
| RCEP C | 2024    | 2024           | 0                 | C!F15363       |
| RCEP C | 2025    | 2025           | 0                 | C!G15363       |
| RCEP C | 2026    | 2026           | 0                 | C!H15363       |

| FTA    | Periodo | Anno | Valore di origine | Fonte     |
|--------|---------|------|-------------------|-----------|
| RCEP C | 2027    | 2027 | 0                 | C!I15363  |
| RCEP D | 2022    | 2022 | 0                 | D!D15362  |
| RCEP D | 2023    | 2023 | 0                 | D!E15362  |
| RCEP D | 2024    | 2024 | 0                 | D!F15362  |
| RCEP D | 2025    | 2025 | 0                 | D!G15362  |
| RCEP D | 2026    | 2026 | 0                 | D!H15362  |
| RCEP D | 2027    | 2027 | 0                 | D!I15362  |
| RCEP E | 2022    | 2022 | 0                 | E!D15366  |
| RCEP E | 2023    | 2023 | 0                 | E!E15366  |
| RCEP E | 2024    | 2024 | 0                 | E!F15366  |
| RCEP E | 2025    | 2025 | 0                 | E!G15366  |
| RCEP E | 2026    | 2026 | 0                 | E!H15366  |
| RCEP E | 2027    | 2027 | 0                 | E!I15366  |
| RCEP F | 2022    | 2022 | 0                 | F!D15363  |
| RCEP F | 2023    | 2023 | 0                 | F!E15363  |
| RCEP F | 2024    | 2024 | 0                 | F!F15363  |
| RCEP F | 2025    | 2025 | 0                 | F!G15363  |
| RCEP F | 2026    | 2026 | 0                 | F!H15363  |
| RCEP F | 2027    | 2027 | 0                 | F!I15363  |
| VIFTA  | 2024    | 2024 | 0                 | VI!F14328 |
| VIFTA  | 2025    | 2025 | 0                 | VI!G14328 |
| VIFTA  | 2026    | 2026 | 0                 | VI!H14328 |
| VIFTA  | 2027    | 2027 | 0                 | VI!!14328 |

**Consulenza e avvisi**

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| Codice di rischio | Livello | Nome del rischio                                           | Descrizione                                                                                                  | Dati correlati                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Riferimento normativo | Azione consigliata                                                                              | Stato della verifica                  |
|-------------------|---------|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------------------------------------------------------------------------|---------------------------------------|
| HS-003            | YELLOW  | Classification Review Required – similar lines exist       | Subheading 8543.70 has 8 lines; 8543.70.10 is distinguished from its siblings by: Electric fence energisers. | 8543.70.21 Cordless infrared remote control devices for video game consoles, other than game controllers of heading 95.04; 8543.70.29 Other; 8543.70.30 Electrical machines and apparatus with translation or dictionary functions; 8543.70.40 Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies; machines for curing material by ultra-violet light for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies; 8543.70.50 Microwave amplifiers; digital flight-data recorders; portable battery operated electronic reader for recording and reproducing text, still image or audio file; 8543.70.60 Digital signal processing apparatus capable of connecting to a wired or wireless network for the mixing of sound; articles specifically designed for connection to telegraphic or telephonic apparatus or instruments or to telegraphic or telephonic networks | 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 8543.70.10. This does NOT mean there is no risk.                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                       | Check the MOIT Trade Remedies Authority database.                                               | Non verificato – controllo necessario |

| Codice di rischio | Livello | Nome del rischio               | Descrizione                                                                                           | Dati correlati | Riferimento normativo | Azione consigliata                                                                                       | Stato della verifica                              |
|-------------------|---------|--------------------------------|-------------------------------------------------------------------------------------------------------|----------------|-----------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DQ-001            | GREEN   | MFN rate present in the source | The MFN rate 0% for 8543.70.10 was checked against BT2026 (cell BT2026!N16007), basis 144/2024/ND-CP. |                | 144/2024/ND-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.