

Detalle del SA 8545.20.00

|                        |                                                                                                                                                                                            |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 8545.20.00                                                                                                                                                                                 |
| Descripción            | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes / - Brushes |
| Unidad                 | kg/chiếc                                                                                                                                                                                   |
| Generado               | 14/10/2026 21:11:07                                                                                                                                                                        |
| 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                 | <a href="https://www.tariff.victorws.com/hs-code/85452000/">https://www.tariff.victorws.com/hs-code/85452000/</a>                                                                          |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 7.5             | 7,5%                  | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K16119 |
| Preferencial (NMF)               | 5               | 5%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N16119 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q16119 |
| 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 |
| AHKFTA         | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/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 | 0% | 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<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad<br>valorem |
| VJEPA   | 0 | 0%           | Arancel consolidado<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0 | 0%           | Arancel consolidado<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0 | 0%           | Arancel consolidado<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0 | 0%           | Arancel consolidado<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| VIFTA   | 0 | 0%           | Arancel consolidado<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>valorem |
| VN-CAM  |   | Sin<br>datos | Sin datos                     |                       | S                     | 56/2026/NĐ-CP  | Sin datos     |
| VNCU    |   | Sin<br>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!E15467 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E15396 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F15396 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G15396 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H15396 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I15396 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J15396 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E15452 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F15452 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G15452 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H15452 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I15452   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J15452   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E15453   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F15453   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G15453   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H15453   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I15453   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J15453   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F15454   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H15402 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F15410   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G15410   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H15410   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I15410   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J15410   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K15410   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E15450   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F15450   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G15450   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H15450   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I15450   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J15450   |
| VCFTA   | 2022                                   | 2022 | 5               | VC!D15512   |
| VCFTA   | 2023                                   | 2023 | 5               | VC!E15512   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F15512   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G15512   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H15512    |
| VCFTA   | 2027    | 2027 | 0               | VC!I15512    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D15486   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E15486   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F15486   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G15486   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H15486   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I15486   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D15489   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E15489   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F15489   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G15489   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H15489   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I15489   |
| EVFTA   | 2022    | 2022 | 2,5             | EV-NK!D15495 |
| EVFTA   | 2023    | 2023 | 1,6             | EV-NK!E15495 |
| EVFTA   | 2024    | 2024 | 0,8             | EV-NK!F15495 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G15495 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H15495 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I15495 |
| UKVFTA  | 2022    | 2022 | 2,5             | UKV!D15494   |
| UKVFTA  | 2023    | 2023 | 1,6             | UKV!E15494   |
| UKVFTA  | 2024    | 2024 | 0,8             | UKV!F15494   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G15494   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H15494   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I15494   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D15483   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E15483   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F15483   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G15483   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H15483   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I15483   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J15483   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D15477 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E15477 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F15477 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G15477 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H15477 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I15477 |
| RCEP B | 2022    | 2022           | 0               | B!D15477       |
| RCEP B | 2023    | 2023           | 0               | B!E15477       |
| RCEP B | 2024    | 2024           | 0               | B!F15477       |
| RCEP B | 2025    | 2025           | 0               | B!G15477       |
| RCEP B | 2026    | 2026           | 0               | B!H15477       |
| RCEP B | 2027    | 2027           | 0               | B!I15477       |
| RCEP C | 2022    | 2022           | 0               | C!D15477       |
| RCEP C | 2023    | 2023           | 0               | C!E15477       |
| RCEP C | 2024    | 2024           | 0               | C!F15477       |
| RCEP C | 2025    | 2025           | 0               | C!G15477       |
| RCEP C | 2026    | 2026           | 0               | C!H15477       |
| RCEP C | 2027    | 2027           | 0               | C!I15477       |
| RCEP D | 2022    | 2022           | 0               | D!D15476       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2023    | 2023 | 0               | D!E15476  |
| RCEP D | 2024    | 2024 | 0               | D!F15476  |
| RCEP D | 2025    | 2025 | 0               | D!G15476  |
| RCEP D | 2026    | 2026 | 0               | D!H15476  |
| RCEP D | 2027    | 2027 | 0               | D!!15476  |
| RCEP E | 2022    | 2022 | 0               | E!D15480  |
| RCEP E | 2023    | 2023 | 0               | E!E15480  |
| RCEP E | 2024    | 2024 | 0               | E!F15480  |
| RCEP E | 2025    | 2025 | 0               | E!G15480  |
| RCEP E | 2026    | 2026 | 0               | E!H15480  |
| RCEP E | 2027    | 2027 | 0               | E!!15480  |
| RCEP F | 2022    | 2022 | 0               | F!D15477  |
| RCEP F | 2023    | 2023 | 0               | F!E15477  |
| RCEP F | 2024    | 2024 | 0               | F!F15477  |
| RCEP F | 2025    | 2025 | 0               | F!G15477  |
| RCEP F | 2026    | 2026 | 0               | F!H15477  |
| RCEP F | 2027    | 2027 | 0               | F!!15477  |
| VIFTA  | 2024    | 2024 | 3.3             | VI!F14440 |
| VIFTA  | 2025    | 2025 | 1.7             | VI!G14440 |
| VIFTA  | 2026    | 2026 | 0               | VI!H14440 |
| VIFTA  | 2027    | 2027 | 0               | VI!!14440 |

Asesoría y advertencias

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

|         |        |                                                            |                                                                                                                         |             |                |                                                                                                          |                                               |
|---------|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------|----------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| 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         |
| HS-005  | BLUE   | Chapter 98 equivalent exists                               | 8545.20.00 corresponds to Chapter 98 code 9818.33.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - Chối than | 26/2023/NĐ-CP  | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).                                        | No verificado – requiere comprobación         |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8545.20.00. 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 5% for 8545.20.00 was checked against BT2026 (cell BT2026!N16119), 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.