Vietnam Tariff Intelligence

# Détail du SH 8536.90.12

| | |
|---|---|
| **Code SH** | 8536.90.12 |
| **Description** | 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 / - Other apparatus: / - - Connection and contact elements for wires and cables; contact probes for wafer: / - - - For a current of less than 16 A |
| **Unité** | chiếc |
| **Généré le** | 02/11/2026 20:18:44 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/85369012/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15847 |
| Préférentiel (NPF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15847 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15847 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-KH) | 0% (sauf KH) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |
| AIFTA | 5 | 5% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E15183 |
| ATIGA | 2022 | 2022 | 0 | AT!E15115 |
| ATIGA | 2023 | 2023 | 0 | AT!F15115 |
| ATIGA | 2024 | 2024 | 0 | AT!G15115 |
| ATIGA | 2025 | 2025 | 0 | AT!H15115 |
| ATIGA | 2026 | 2026 | 0 | AT!I15115 |
| ATIGA | 2027 | 2027 | 0 | AT!J15115 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E15169 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F15169 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G15169 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H15169 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I15169 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J15169 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E15170 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F15170 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G15170 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H15170 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I15170 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J15170 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F15173 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H15121 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F15129 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G15129 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H15129 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I15129 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J15129 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K15129 |
| VKFTA | 2022 | 2022 | 0 | VK!E15169 |
| VKFTA | 2023 | 2023 | 0 | VK!F15169 |
| VKFTA | 2024 | 2024 | 0 | VK!G15169 |
| VKFTA | 2025 | 2025 | 0 | VK!H15169 |
| VKFTA | 2026 | 2026 | 0 | VK!I15169 |
| VKFTA | 2027 | 2027 | 0 | VK!J15169 |
| VCFTA | 2022 | 2022 | 0 | VC!D15224 |
| VCFTA | 2023 | 2023 | 0 | VC!E15224 |
| VCFTA | 2024 | 2024 | 0 | VC!F15224 |
| VCFTA | 2025 | 2025 | 0 | VC!G15224 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H15224 |
| VCFTA | 2027 | 2027 | 0 | VC!I15224 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D15203 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E15203 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F15203 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G15203 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H15203 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I15203 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D15201 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E15201 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F15201 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G15201 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H15201 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I15201 |
| EVFTA | 2022 | 2022 | 2,5 | EV-NK!D15207 |
| EVFTA | 2023 | 2023 | 1,6 | EV-NK!E15207 |
| EVFTA | 2024 | 2024 | 0,8 | EV-NK!F15207 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G15207 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H15207 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I15207 |
| UKVFTA | 2022 | 2022 | 2,5 | UKV!D15206 |
| UKVFTA | 2023 | 2023 | 1,6 | UKV!E15206 |
| UKVFTA | 2024 | 2024 | 0,8 | UKV!F15206 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G15206 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H15206 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I15206 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D15199 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E15199 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F15199 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G15199 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H15199 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I15199 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J15199 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D15194 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E15194 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F15194 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G15194 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H15194 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I15194 |
| RCEP B | 2022 | 2022 | 0 | B!D15194 |
| RCEP B | 2023 | 2023 | 0 | B!E15194 |
| RCEP B | 2024 | 2024 | 0 | B!F15194 |
| RCEP B | 2025 | 2025 | 0 | B!G15194 |
| RCEP B | 2026 | 2026 | 0 | B!H15194 |
| RCEP B | 2027 | 2027 | 0 | B!I15194 |
| RCEP C | 2022 | 2022 | 0 | C!D15194 |
| RCEP C | 2023 | 2023 | 0 | C!E15194 |
| RCEP C | 2024 | 2024 | 0 | C!F15194 |
| RCEP C | 2025 | 2025 | 0 | C!G15194 |
| RCEP C | 2026 | 2026 | 0 | C!H15194 |
| RCEP C | 2027 | 2027 | 0 | C!I15194 |
| RCEP D | 2022 | 2022 | 0 | D!D15193 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E15193 |
| RCEP D | 2024 | 2024 | 0 | D!F15193 |
| RCEP D | 2025 | 2025 | 0 | D!G15193 |
| RCEP D | 2026 | 2026 | 0 | D!H15193 |
| RCEP D | 2027 | 2027 | 0 | D!I15193 |
| RCEP E | 2022 | 2022 | 0 | E!D15197 |
| RCEP E | 2023 | 2023 | 0 | E!E15197 |
| RCEP E | 2024 | 2024 | 0 | E!F15197 |
| RCEP E | 2025 | 2025 | 0 | E!G15197 |
| RCEP E | 2026 | 2026 | 0 | E!H15197 |
| RCEP E | 2027 | 2027 | 0 | E!I15197 |
| RCEP F | 2022 | 2022 | 0 | F!D15194 |
| RCEP F | 2023 | 2023 | 0 | F!E15194 |
| RCEP F | 2024 | 2024 | 0 | F!F15194 |
| RCEP F | 2025 | 2025 | 0 | F!G15194 |
| RCEP F | 2026 | 2026 | 0 | F!H15194 |
| RCEP F | 2027 | 2027 | 0 | F!I15194 |
| VIFTA | 2024 | 2024 | 0 | VI!F14161 |
| VIFTA | 2025 | 2025 | 0 | VI!G14161 |
| VIFTA | 2026 | 2026 | 0 | VI!H14161 |
| VIFTA | 2027 | 2027 | 0 | VI!I14161 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Texte cité dans la source ; validité non vérifiée |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AIFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving. | MFN 0% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non vérifié – contrôle nécessaire |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8536.90 has 10 lines; 8536.90.12 is distinguished from its siblings by: For a current of less than 16 A. | 8536.90.19 Other; 8536.90.22 For a current of less than 16 A; 8536.90.29 Other; 8536.90.32 For a current of less than 16 A; 8536.90.39 Other; 8536.90.40 Battery clamps, of a kind used for motor vehicles of heading 87.02, 87.03, 87.04 or 87.11 | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| 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 vérifié – contrôle nécessaire |
| 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 vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8536.90.12. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 8536.90.12 was checked against BT2026 (cell BT2026!N15847), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
| --- |
| 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 ) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.