Vietnam Tariff Intelligence

HS 8536.41.40 detail

HS code	8536.41.40
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 / - Relays: / - - For a voltage not exceeding 60 V: / - - - Other, for a current of less than 16 A
Unit	chiếc
Generated	04/11/2026 22:49:43
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/85364140/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15797
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15797
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15797
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AIFTA	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15133
ATIGA	2022	2022	0	AT!E15065
ATIGA	2023	2023	0	AT!F15065
ATIGA	2024	2024	0	AT!G15065
ATIGA	2025	2025	0	AT!H15065
ATIGA	2026	2026	0	AT!I15065
ATIGA	2027	2027	0	AT!J15065
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E15119
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15119
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15119
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15119
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15119
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15119
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15120
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15120
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15120
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15120
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15120
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15120
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15123
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15071
AIFTA	30/12/2022	2022	24	AI!F15079
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G15079
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H15079
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I15079
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J15079
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K15079

VKFTA	2022	2022	5	VK!E15119
VKFTA	2023	2023	5	VK!F15119
VKFTA	2024	2024	5	VK!G15119
VKFTA	2025	2025	5	VK!H15119
VKFTA	2026	2026	5	VK!I15119
VKFTA	2027	2027	5	VK!J15119
VCFTA	2022	2022	2	VC!D15174
VCFTA	2023	2023	1	VC!E15174
VCFTA	2024	2024	0	VC!F15174
VCFTA	2025	2025	0	VC!G15174
VCFTA	2026	2026	0	VC!H15174
VCFTA	2027	2027	0	VC!I15174
VN-EAEU	2022	2022	2,7	EAV!D15153
VN-EAEU	2023	2023	1,8	EAV!E15153
VN-EAEU	2024	2024	0,9	EAV!F15153
VN-EAEU	2025	2025	0	EAV!G15153
VN-EAEU	2026	2026	0	EAV!H15153
VN-EAEU	2027	2027	0	EAV!I15153
AHKFTA	2022	2022	10	AKH!D15151
AHKFTA	2023	2023	10	AKH!E15151
AHKFTA	2024	2024	10	AKH!F15151
AHKFTA	2025	2025	10	AKH!G15151
AHKFTA	2026	2026	10	AKH!H15151
AHKFTA	2027	2027	10	AKH!I15151
EVFTA	2022	2022	5	EV-NK!D15157
EVFTA	2023	2023	3,3	EV-NK!E15157
EVFTA	2024	2024	1,6	EV-NK!F15157

EVFTA	2025	2025	0	EV-NK!G15157
EVFTA	2026	2026	0	EV-NK!H15157
EVFTA	2027	2027	0	EV-NK!I15157
UKVFTA	2022	2022	5	UKV!D15156
UKVFTA	2023	2023	3,3	UKV!E15156
UKVFTA	2024	2024	1,6	UKV!F15156
UKVFTA	2025	2025	0	UKV!G15156
UKVFTA	2026	2026	0	UKV!H15156
UKVFTA	2027	2027	0	UKV!I15156
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15149
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15149
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15149
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15149
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15149
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15149
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15149
RCEP A	2022	2022	9	RCEPT-A!D15144
RCEP A	2023	2023	8	RCEPT-A!E15144
RCEP A	2024	2024	7	RCEPT-A!F15144
RCEP A	2025	2025	6	RCEPT-A!G15144
RCEP A	2026	2026	5	RCEPT-A!H15144
RCEP A	2027	2027	4	RCEPT-A!I15144
RCEP B	2022	2022	9	B!D15144
RCEP B	2023	2023	8	B!E15144
RCEP B	2024	2024	7	B!F15144
RCEP B	2025	2025	6	B!G15144
RCEP B	2026	2026	5	B!H15144

RCEP B	2027	2027	4	B!I15144
RCEP C	2022	2022	9	C!D15144
RCEP C	2023	2023	8	C!E15144
RCEP C	2024	2024	7	C!F15144
RCEP C	2025	2025	6	C!G15144
RCEP C	2026	2026	5	C!H15144
RCEP C	2027	2027	4	C!I15144
RCEP D	2022	2022	9,1	D!D15143
RCEP D	2023	2023	8,2	D!E15143
RCEP D	2024	2024	7,3	D!F15143
RCEP D	2025	2025	6,4	D!G15143
RCEP D	2026	2026	5,5	D!H15143
RCEP D	2027	2027	4,5	D!I15143
RCEP E	2022	2022	9	E!D15147
RCEP E	2023	2023	8	E!E15147
RCEP E	2024	2024	7	E!F15147
RCEP E	2025	2025	6	E!G15147
RCEP E	2026	2026	5	E!H15147
RCEP E	2027	2027	4	E!I15147
RCEP F	2022	2022	9	F!D15144
RCEP F	2023	2023	8	F!E15144
RCEP F	2024	2024	7	F!F15144
RCEP F	2025	2025	6	F!G15144
RCEP F	2026	2026	5	F!H15144
RCEP F	2027	2027	4	F!I15144
VIFTA	2024	2024	8,6	VI!F14111
VIFTA	2025	2025	7.1	VI!G14111

VIFTA	2026	2026	5.7	VI!H14111
VIFTA	2027	2027	4.3	VI!I14111

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 10%, AIFTA 22.5%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8536.41 has 6 lines; 8536.41.40 is distinguished from its siblings by: Other, for a current of less than 16 A.	8536.41.10 Digital relays; 8536.41.20 Of a kind used in radio equipment; 8536.41.30 Of a kind used in electric fans; 8536.41.91 Semiconductor or electro-magnetic relays of voltage not exceeding 28 V; 8536.41.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
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.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8536.41.40. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 10% for 8536.41.40 was checked against BT2026 (cell BT2026!N15797), 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.	Checked against the source tariff file

Item policy

Item policy
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)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.