Vietnam Tariff Intelligence

HS 8536.90.40 detail

HS code	8536.90.40
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 / - Other apparatus: / - - Battery clamps, of a kind used for motor vehicles of heading 87.02, 87.03, 87.04 or 87.11
Unit	chiếc
Generated	02/11/2026 12:32:32
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/85369040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15855
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15855
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15855
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
ACFTA	0 (-BN, PH)	0% (except BN, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
AHKFTA	25/*	25 / * (several rates)	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Needs interpretation
AJCEP	5/30	5 / 30 (several rates)	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Needs interpretation
EVFTA	0/0	0 / 0 (several rates)	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Needs interpretation
RCEP (Annex A)	12,5/10	12,5 / 10 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex B)	12,5/10	12,5 / 10 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex C)	12,5/10	12,5 / 10 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex D)	13,6/10,9	13,6 / 10,9 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex E)	12,5/10	12,5 / 10 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation

RCEP (Annex F)	12,5/10	12,5 / 10 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
UKVFTA	0/0	0 / 0 (several rates)	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Needs interpretation
VCFTA	0/0	0 / 0 (several rates)	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Needs interpretation
VJEPA	7/30	7 / 30 (several rates)	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Needs interpretation
VN-EAEU	0/0	0 / 0 (several rates)	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Needs interpretation
VIFTA	14.3/14	14.3 / 14 (several rates)	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Needs interpretation
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15191
ATIGA	2022	2022	0	AT!E15123
ATIGA	2023	2023	0	AT!F15123
ATIGA	2024	2024	0	AT!G15123
ATIGA	2025	2025	0	AT!H15123
ATIGA	2026	2026	0	AT!I15123
ATIGA	2027	2027	0	AT!J15123
AJCEP	30/12/2022 - 31/3/2023	2022		AJ!15177
AJCEP	01/4/2023 - 31/3/2024	2023		AJ!15177
AJCEP	01/4/2024 - 31/3/2025	2024		AJ!15177
AJCEP	01/4/2025 - 31/3/2026	2025		AJ!15177

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026		AJ!15177
AJCEP	01/4/2027 - 31/3/2028	2027		AJ!15177
VJEPA	30/12/2022 - 31/3/2023	2022		VJ!15178
VJEPA	01/4/2023 - 31/3/2024	2023		VJ!15178
VJEPA	01/4/2024 - 31/3/2025	2024		VJ!15178
VJEPA	01/4/2025 - 31/3/2026	2025		VJ!15178
VJEPA	01/4/2026 - 31/3/2027	2026		VJ!15178
VJEPA	01/4/2027 - 31/3/2028	2027		VJ!15178
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15181
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15129
AIFTA	30/12/2022	2022	5	AI!F15137
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G15137
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H15137
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I15137
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J15137
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K15137
VKFTA	2022	2022	5	VK!E15177
VKFTA	2023	2023	5	VK!F15177
VKFTA	2024	2024	5	VK!G15177
VKFTA	2025	2025	5	VK!H15177
VKFTA	2026	2026	5	VK!I15177
VKFTA	2027	2027	5	VK!J15177
VCFTA	2022	2022		VC!15232
VCFTA	2023	2023		VC!15232
VCFTA	2024	2024		VC!15232
VCFTA	2025	2025		VC!15232

FTA	Period	Year	Source value	Source
VCFTA	2026	2026		VC!15232
VCFTA	2027	2027		VC!15232
VN-EAEU	2022	2022		EAV!15211
VN-EAEU	2023	2023		EAV!15211
VN-EAEU	2024	2024		EAV!15211
VN-EAEU	2025	2025		EAV!15211
VN-EAEU	2026	2026		EAV!15211
VN-EAEU	2027	2027		EAV!15211
AHKFTA	2022	2022		AKH!15209
AHKFTA	2023	2023		AKH!15209
AHKFTA	2024	2024		AKH!15209
AHKFTA	2025	2025		AKH!15209
AHKFTA	2026	2026		AKH!15209
AHKFTA	2027	2027		AKH!15209
EVFTA	2022	2022		EV-NK!15215
EVFTA	2023	2023		EV-NK!15215
EVFTA	2024	2024		EV-NK!15215
EVFTA	2025	2025		EV-NK!15215
EVFTA	2026	2026		EV-NK!15215
EVFTA	2027	2027		EV-NK!15215
UKVFTA	2022	2022		UKV!15214
UKVFTA	2023	2023		UKV!15214
UKVFTA	2024	2024		UKV!15214
UKVFTA	2025	2025		UKV!15214
UKVFTA	2026	2026		UKV!15214
UKVFTA	2027	2027		UKV!15214

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15207
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15207
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15207
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15207
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15207
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15207
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15207
RCEP A	2022	2022		RCEPT-A!15202
RCEP A	2023	2023		RCEPT-A!15202
RCEP A	2024	2024		RCEPT-A!15202
RCEP A	2025	2025		RCEPT-A!15202
RCEP A	2026	2026		RCEPT-A!15202
RCEP A	2027	2027		RCEPT-A!15202
RCEP B	2022	2022		B!15202
RCEP B	2023	2023		B!15202
RCEP B	2024	2024		B!15202
RCEP B	2025	2025		B!15202
RCEP B	2026	2026		B!15202
RCEP B	2027	2027		B!15202
RCEP C	2022	2022		C!15202
RCEP C	2023	2023		C!15202
RCEP C	2024	2024		C!15202
RCEP C	2025	2025		C!15202
RCEP C	2026	2026		C!15202
RCEP C	2027	2027		C!15202
RCEP D	2022	2022		D!15201

FTA	Period	Year	Source value	Source
RCEP D	2023	2023		D!15201
RCEP D	2024	2024		D!15201
RCEP D	2025	2025		D!15201
RCEP D	2026	2026		D!15201
RCEP D	2027	2027		D!15201
RCEP E	2022	2022		E!15205
RCEP E	2023	2023		E!15205
RCEP E	2024	2024		E!15205
RCEP E	2025	2025		E!15205
RCEP E	2026	2026		E!15205
RCEP E	2027	2027		E!15205
RCEP F	2022	2022		F!15202
RCEP F	2023	2023		F!15202
RCEP F	2024	2024		F!15202
RCEP F	2025	2025		F!15202
RCEP F	2026	2026		F!15202
RCEP F	2027	2027		F!15202
VIFTA	2024	2024		VI!14169
VIFTA	2025	2025		VI!14169
VIFTA	2026	2026		VI!14169
VIFTA	2027	2027		VI!14169

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8536.90 has 10 lines; 8536.90.40 is distinguished from its siblings by: Battery clamps, of a kind used for motor vehicles of heading 87.02, 87.03, 87.04 or 87.11.	8536.90.12 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	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8536.90.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8536.90.40	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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
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 8536.90.40. 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 25% for 8536.90.40 was checked against BT2026 (cell BT2026!N15855), 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)

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.