Vietnam Tariff Intelligence

HS 8536.41.99 detail

HS code	8536.41.99
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: / - - - - Other
Unit	chiếc
Generated	03/11/2026 09:19:36
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/85364199/

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!K15800
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15800
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15800
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
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!E15136
ATIGA	2022	2022	0	AT!E15068
ATIGA	2023	2023	0	AT!F15068
ATIGA	2024	2024	0	AT!G15068
ATIGA	2025	2025	0	AT!H15068
ATIGA	2026	2026	0	AT!I15068
ATIGA	2027	2027	0	AT!J15068
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E15122
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15122
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15122
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15122
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15122
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15122
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15123
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15123
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15123
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15123
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15123
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15123
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15126
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15074
AIFTA	30/12/2022	2022	24	AI!F15082
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G15082
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H15082
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I15082
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J15082
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K15082

VKFTA	2022	2022	5	VK!E15122
VKFTA	2023	2023	5	VK!F15122
VKFTA	2024	2024	5	VK!G15122
VKFTA	2025	2025	5	VK!H15122
VKFTA	2026	2026	5	VK!I15122
VKFTA	2027	2027	5	VK!J15122
VCFTA	2022	2022	2	VC!D15177
VCFTA	2023	2023	1	VC!E15177
VCFTA	2024	2024	0	VC!F15177
VCFTA	2025	2025	0	VC!G15177
VCFTA	2026	2026	0	VC!H15177
VCFTA	2027	2027	0	VC!I15177
VN-EAEU	2022	2022	2,7	EAV!D15156
VN-EAEU	2023	2023	1,8	EAV!E15156
VN-EAEU	2024	2024	0,9	EAV!F15156
VN-EAEU	2025	2025	0	EAV!G15156
VN-EAEU	2026	2026	0	EAV!H15156
VN-EAEU	2027	2027	0	EAV!I15156
AHKFTA	2022	2022	10	AKH!D15154
AHKFTA	2023	2023	10	AKH!E15154
AHKFTA	2024	2024	10	AKH!F15154
AHKFTA	2025	2025	10	AKH!G15154
AHKFTA	2026	2026	10	AKH!H15154
AHKFTA	2027	2027	10	AKH!I15154
EVFTA	2022	2022	5	EV-NK!D15160
EVFTA	2023	2023	3,3	EV-NK!E15160
EVFTA	2024	2024	1,6	EV-NK!F15160

EVFTA	2025	2025	0	EV-NK!G15160
EVFTA	2026	2026	0	EV-NK!H15160
EVFTA	2027	2027	0	EV-NK!I15160
UKVFTA	2022	2022	5	UKV!D15159
UKVFTA	2023	2023	3,3	UKV!E15159
UKVFTA	2024	2024	1,6	UKV!F15159
UKVFTA	2025	2025	0	UKV!G15159
UKVFTA	2026	2026	0	UKV!H15159
UKVFTA	2027	2027	0	UKV!I15159
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15152
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15152
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15152
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15152
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15152
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15152
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15152
RCEP A	2022	2022	9	RCEPT-A!D15147
RCEP A	2023	2023	8	RCEPT-A!E15147
RCEP A	2024	2024	7	RCEPT-A!F15147
RCEP A	2025	2025	6	RCEPT-A!G15147
RCEP A	2026	2026	5	RCEPT-A!H15147
RCEP A	2027	2027	4	RCEPT-A!I15147
RCEP B	2022	2022	9	B!D15147
RCEP B	2023	2023	8	B!E15147
RCEP B	2024	2024	7	B!F15147
RCEP B	2025	2025	6	B!G15147
RCEP B	2026	2026	5	B!H15147

RCEP B	2027	2027	4	B!I15147
RCEP C	2022	2022	9	C!D15147
RCEP C	2023	2023	8	C!E15147
RCEP C	2024	2024	7	C!F15147
RCEP C	2025	2025	6	C!G15147
RCEP C	2026	2026	5	C!H15147
RCEP C	2027	2027	4	C!I15147
RCEP D	2022	2022	9,1	D!D15146
RCEP D	2023	2023	8,2	D!E15146
RCEP D	2024	2024	7,3	D!F15146
RCEP D	2025	2025	6,4	D!G15146
RCEP D	2026	2026	5,5	D!H15146
RCEP D	2027	2027	4,5	D!I15146
RCEP E	2022	2022	9	E!D15150
RCEP E	2023	2023	8	E!E15150
RCEP E	2024	2024	7	E!F15150
RCEP E	2025	2025	6	E!G15150
RCEP E	2026	2026	5	E!H15150
RCEP E	2027	2027	4	E!I15150
RCEP F	2022	2022	9	F!D15147
RCEP F	2023	2023	8	F!E15147
RCEP F	2024	2024	7	F!F15147
RCEP F	2025	2025	6	F!G15147
RCEP F	2026	2026	5	F!H15147
RCEP F	2027	2027	4	F!I15147
VIFTA	2024	2024	6.7	VI!F14114
VIFTA	2025	2025	3.3	VI!G14114

VIFTA	2026	2026	0	VI!H14114
VIFTA	2027	2027	0	VI!I14114

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; 8536.41.99 is distinguished from its siblings by: Other.	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; 8536.41.40 Other, for a current of less than 16 A; 8536.41.91 Semiconductor or electro-magnetic relays of voltage not exceeding 28 V	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 8536.41.99. 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 8536.41.99 was checked against BT2026 (cell BT2026!N15800), 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.