Vietnam Tariff Intelligence

HS 8535.21.20 detail

HS code	8535.21.20
Description	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts / - Automatic circuit breakers: / - - For a voltage of less than 72.5 kV: / - - - Earth leakage circuit breaker
Unit	chiếc
Generated	02/11/2026 20:18:14
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/85352120/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15750
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N15750
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15750
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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
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!E15085

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E15017
ATIGA	2023	2023	0	AT!F15017
ATIGA	2024	2024	0	AT!G15017
ATIGA	2025	2025	0	AT!H15017
ATIGA	2026	2026	0	AT!I15017
ATIGA	2027	2027	0	AT!J15017
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15071
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15071
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15071
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15071
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15071
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15071
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15072
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15072
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15072
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15072
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15072
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15072
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15075
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15023
AIFTA	30/12/2022	2022	0	AI!F15031
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15031
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15031
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15031
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15031
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15031

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E15071
VKFTA	2023	2023	0	VK!F15071
VKFTA	2024	2024	0	VK!G15071
VKFTA	2025	2025	0	VK!H15071
VKFTA	2026	2026	0	VK!I15071
VKFTA	2027	2027	0	VK!J15071
VCFTA	2022	2022	3	VC!D15126
VCFTA	2023	2023	3	VC!E15126
VCFTA	2024	2024	0	VC!F15126
VCFTA	2025	2025	0	VC!G15126
VCFTA	2026	2026	0	VC!H15126
VCFTA	2027	2027	0	VC!I15126
VN-EAEU	2022	2022	0	EAV!D15105
VN-EAEU	2023	2023	0	EAV!E15105
VN-EAEU	2024	2024	0	EAV!F15105
VN-EAEU	2025	2025	0	EAV!G15105
VN-EAEU	2026	2026	0	EAV!H15105
VN-EAEU	2027	2027	0	EAV!I15105
AHKFTA	2022	2022	0	AKH!D15103
AHKFTA	2023	2023	0	AKH!E15103
AHKFTA	2024	2024	0	AKH!F15103
AHKFTA	2025	2025	0	AKH!G15103
AHKFTA	2026	2026	0	AKH!H15103
AHKFTA	2027	2027	0	AKH!I15103
EVFTA	2022	2022	0	EV-NK!D15109
EVFTA	2023	2023	0	EV-NK!E15109

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F15109
EVFTA	2025	2025	0	EV-NK!G15109
EVFTA	2026	2026	0	EV-NK!H15109
EVFTA	2027	2027	0	EV-NK!I15109
UKVFTA	2022	2022	0	UKV!D15108
UKVFTA	2023	2023	0	UKV!E15108
UKVFTA	2024	2024	0	UKV!F15108
UKVFTA	2025	2025	0	UKV!G15108
UKVFTA	2026	2026	0	UKV!H15108
UKVFTA	2027	2027	0	UKV!I15108
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15101
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15101
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15101
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15101
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15101
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15101
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15101
RCEP A	2022	2022	0	RCEPT-A!D15096
RCEP A	2023	2023	0	RCEPT-A!E15096
RCEP A	2024	2024	0	RCEPT-A!F15096
RCEP A	2025	2025	0	RCEPT-A!G15096
RCEP A	2026	2026	0	RCEPT-A!H15096
RCEP A	2027	2027	0	RCEPT-A!I15096
RCEP B	2022	2022	0	B!D15096
RCEP B	2023	2023	0	B!E15096
RCEP B	2024	2024	0	B!F15096

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G15096
RCEP B	2026	2026	0	B!H15096
RCEP B	2027	2027	0	B!I15096
RCEP C	2022	2022	0	C!D15096
RCEP C	2023	2023	0	C!E15096
RCEP C	2024	2024	0	C!F15096
RCEP C	2025	2025	0	C!G15096
RCEP C	2026	2026	0	C!H15096
RCEP C	2027	2027	0	C!I15096
RCEP D	2022	2022	0	D!D15095
RCEP D	2023	2023	0	D!E15095
RCEP D	2024	2024	0	D!F15095
RCEP D	2025	2025	0	D!G15095
RCEP D	2026	2026	0	D!H15095
RCEP D	2027	2027	0	D!I15095
RCEP E	2022	2022	0	E!D15099
RCEP E	2023	2023	0	E!E15099
RCEP E	2024	2024	0	E!F15099
RCEP E	2025	2025	0	E!G15099
RCEP E	2026	2026	0	E!H15099
RCEP E	2027	2027	0	E!I15099
RCEP F	2022	2022	0	F!D15096
RCEP F	2023	2023	0	F!E15096
RCEP F	2024	2024	0	F!F15096
RCEP F	2025	2025	0	F!G15096
RCEP F	2026	2026	0	F!H15096

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I15096
VIFTA	2024	2024	2	VI!F14064
VIFTA	2025	2025	1	VI!G14064
VIFTA	2026	2026	0	VI!H14064
VIFTA	2027	2027	0	VI!I14064

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8535.21 has 3 lines; 8535.21.20 is distinguished from its siblings by: Earth leakage circuit breaker.	8535.21.10 Moulded case type; 8535.21.90 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
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 8535.21.20. 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 5% for 8535.21.20 was checked against BT2026 (cell BT2026!N15750), 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 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.