Vietnam Tariff Intelligence

HS 8535.21.90 detail

HS code	8535.21.90
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: / - - - Other
Unit	chiếc
Generated	04/11/2026 11:17:26
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/85352190/

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!K15751
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N15751
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15751
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!E15086

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E15018
ATIGA	2023	2023	0	AT!F15018
ATIGA	2024	2024	0	AT!G15018
ATIGA	2025	2025	0	AT!H15018
ATIGA	2026	2026	0	AT!I15018
ATIGA	2027	2027	0	AT!J15018
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15072
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15072
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15072
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15072
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15072
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15072
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15073
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15073
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15073
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15073
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15073
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15073
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15076
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15024
AIFTA	30/12/2022	2022	0	AI!F15032
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15032
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15032
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15032
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15032
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15032

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E15072
VKFTA	2023	2023	0	VK!F15072
VKFTA	2024	2024	0	VK!G15072
VKFTA	2025	2025	0	VK!H15072
VKFTA	2026	2026	0	VK!I15072
VKFTA	2027	2027	0	VK!J15072
VCFTA	2022	2022	3	VC!D15127
VCFTA	2023	2023	3	VC!E15127
VCFTA	2024	2024	0	VC!F15127
VCFTA	2025	2025	0	VC!G15127
VCFTA	2026	2026	0	VC!H15127
VCFTA	2027	2027	0	VC!I15127
VN-EAEU	2022	2022	0	EAV!D15106
VN-EAEU	2023	2023	0	EAV!E15106
VN-EAEU	2024	2024	0	EAV!F15106
VN-EAEU	2025	2025	0	EAV!G15106
VN-EAEU	2026	2026	0	EAV!H15106
VN-EAEU	2027	2027	0	EAV!I15106
AHKFTA	2022	2022	0	AKH!D15104
AHKFTA	2023	2023	0	AKH!E15104
AHKFTA	2024	2024	0	AKH!F15104
AHKFTA	2025	2025	0	AKH!G15104
AHKFTA	2026	2026	0	AKH!H15104
AHKFTA	2027	2027	0	AKH!I15104
EVFTA	2022	2022	0	EV-NK!D15110
EVFTA	2023	2023	0	EV-NK!E15110

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F15110
EVFTA	2025	2025	0	EV-NK!G15110
EVFTA	2026	2026	0	EV-NK!H15110
EVFTA	2027	2027	0	EV-NK!I15110
UKVFTA	2022	2022	0	UKV!D15109
UKVFTA	2023	2023	0	UKV!E15109
UKVFTA	2024	2024	0	UKV!F15109
UKVFTA	2025	2025	0	UKV!G15109
UKVFTA	2026	2026	0	UKV!H15109
UKVFTA	2027	2027	0	UKV!I15109
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15102
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15102
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15102
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15102
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15102
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15102
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15102
RCEP A	2022	2022	0	RCEPT-A!D15097
RCEP A	2023	2023	0	RCEPT-A!E15097
RCEP A	2024	2024	0	RCEPT-A!F15097
RCEP A	2025	2025	0	RCEPT-A!G15097
RCEP A	2026	2026	0	RCEPT-A!H15097
RCEP A	2027	2027	0	RCEPT-A!I15097
RCEP B	2022	2022	0	B!D15097
RCEP B	2023	2023	0	B!E15097
RCEP B	2024	2024	0	B!F15097

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G15097
RCEP B	2026	2026	0	B!H15097
RCEP B	2027	2027	0	B!I15097
RCEP C	2022	2022	0	C!D15097
RCEP C	2023	2023	0	C!E15097
RCEP C	2024	2024	0	C!F15097
RCEP C	2025	2025	0	C!G15097
RCEP C	2026	2026	0	C!H15097
RCEP C	2027	2027	0	C!I15097
RCEP D	2022	2022	0	D!D15096
RCEP D	2023	2023	0	D!E15096
RCEP D	2024	2024	0	D!F15096
RCEP D	2025	2025	0	D!G15096
RCEP D	2026	2026	0	D!H15096
RCEP D	2027	2027	0	D!I15096
RCEP E	2022	2022	0	E!D15100
RCEP E	2023	2023	0	E!E15100
RCEP E	2024	2024	0	E!F15100
RCEP E	2025	2025	0	E!G15100
RCEP E	2026	2026	0	E!H15100
RCEP E	2027	2027	0	E!I15100
RCEP F	2022	2022	0	F!D15097
RCEP F	2023	2023	0	F!E15097
RCEP F	2024	2024	0	F!F15097
RCEP F	2025	2025	0	F!G15097
RCEP F	2026	2026	0	F!H15097

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I15097
VIFTA	2024	2024	2	VI!F14065
VIFTA	2025	2025	1	VI!G14065
VIFTA	2026	2026	0	VI!H14065
VIFTA	2027	2027	0	VI!I14065

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; 8535.21.90 is distinguished from its siblings by: Other.	8535.21.10 Moulded case type; 8535.21.20 Earth leakage circuit breaker	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 8535.21.90. 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 8535.21.90 was checked against BT2026 (cell BT2026!N15751), 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.