Vietnam Tariff Intelligence

HS 8536.10.19 detail

HS code	8536.10.19
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 / - Fuses: / - - Thermal fuses; glass type fuses: / - - - Other
Unit	chiếc
Generated	09/11/2026 11:50:22
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/85361019/

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!K15772
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15772
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15772
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
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
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
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	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
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15108
ATIGA	2022	2022	0	AT!E15040
ATIGA	2023	2023	0	AT!F15040
ATIGA	2024	2024	0	AT!G15040
ATIGA	2025	2025	0	AT!H15040
ATIGA	2026	2026	0	AT!I15040
ATIGA	2027	2027	0	AT!J15040
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E15094
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F15094
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G15094
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H15094

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I15094
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J15094
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E15095
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F15095
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G15095
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H15095
VJEPA	01/4/2026 - 31/3/2027	2026	30	VJ!I15095
VJEPA	01/4/2027 - 31/3/2028	2027	30	VJ!J15095
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15098
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15046
AIFTA	30/12/2022	2022	*	AI!F15054
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15054
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15054
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15054
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15054
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15054
VKFTA	2022	2022	5	VK!E15094
VKFTA	2023	2023	5	VK!F15094
VKFTA	2024	2024	5	VK!G15094
VKFTA	2025	2025	5	VK!H15094
VKFTA	2026	2026	5	VK!I15094
VKFTA	2027	2027	5	VK!J15094
VCFTA	2022	2022	5	VC!D15149
VCFTA	2023	2023	3	VC!E15149
VCFTA	2024	2024	0	VC!F15149
VCFTA	2025	2025	0	VC!G15149

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15149
VCFTA	2027	2027	0	VC!I15149
VN-EAEU	2022	2022	6,8	EAV!D15128
VN-EAEU	2023	2023	4,5	EAV!E15128
VN-EAEU	2024	2024	2,3	EAV!F15128
VN-EAEU	2025	2025	0	EAV!G15128
VN-EAEU	2026	2026	0	EAV!H15128
VN-EAEU	2027	2027	0	EAV!I15128
AHKFTA	2022	2022	25	AKH!D15126
AHKFTA	2023	2023	25	AKH!E15126
AHKFTA	2024	2024	25	AKH!F15126
AHKFTA	2025	2025	25	AKH!G15126
AHKFTA	2026	2026	25	AKH!H15126
AHKFTA	2027	2027	25	AKH!I15126
EVFTA	2022	2022	12,5	EV-NK!D15132
EVFTA	2023	2023	8,3	EV-NK!E15132
EVFTA	2024	2024	4,1	EV-NK!F15132
EVFTA	2025	2025	0	EV-NK!G15132
EVFTA	2026	2026	0	EV-NK!H15132
EVFTA	2027	2027	0	EV-NK!I15132
UKVFTA	2022	2022	12,5	UKV!D15131
UKVFTA	2023	2023	8,3	UKV!E15131
UKVFTA	2024	2024	4,1	UKV!F15131
UKVFTA	2025	2025	0	UKV!G15131
UKVFTA	2026	2026	0	UKV!H15131
UKVFTA	2027	2027	0	UKV!I15131

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15124
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15124
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15124
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15124
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15124
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15124
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15124
RCEP A	2022	2022	22,5	RCEPT-A!D15119
RCEP A	2023	2023	20	RCEPT-A!E15119
RCEP A	2024	2024	17,5	RCEPT-A!F15119
RCEP A	2025	2025	15	RCEPT-A!G15119
RCEP A	2026	2026	12,5	RCEPT-A!H15119
RCEP A	2027	2027	10	RCEPT-A!I15119
RCEP B	2022	2022	22,5	B!D15119
RCEP B	2023	2023	20	B!E15119
RCEP B	2024	2024	17,5	B!F15119
RCEP B	2025	2025	15	B!G15119
RCEP B	2026	2026	12,5	B!H15119
RCEP B	2027	2027	10	B!I15119
RCEP C	2022	2022	22,5	C!D15119
RCEP C	2023	2023	20	C!E15119
RCEP C	2024	2024	17,5	C!F15119
RCEP C	2025	2025	15	C!G15119
RCEP C	2026	2026	12,5	C!H15119
RCEP C	2027	2027	10	C!I15119
RCEP D	2022	2022	22,7	D!D15118

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20,5	D!E15118
RCEP D	2024	2024	18,2	D!F15118
RCEP D	2025	2025	15,9	D!G15118
RCEP D	2026	2026	13,6	D!H15118
RCEP D	2027	2027	11,4	D!I15118
RCEP E	2022	2022	22,5	E!D15122
RCEP E	2023	2023	20	E!E15122
RCEP E	2024	2024	17,5	E!F15122
RCEP E	2025	2025	15	E!G15122
RCEP E	2026	2026	12,5	E!H15122
RCEP E	2027	2027	10	E!I15122
RCEP F	2022	2022	22,5	F!D15119
RCEP F	2023	2023	20	F!E15119
RCEP F	2024	2024	17,5	F!F15119
RCEP F	2025	2025	15	F!G15119
RCEP F	2026	2026	12,5	F!H15119
RCEP F	2027	2027	10	F!I15119
VIFTA	2024	2024	21.4	VI!F14086
VIFTA	2025	2025	17.9	VI!G14086
VIFTA	2026	2026	14.3	VI!H14086
VIFTA	2027	2027	10.7	VI!I14086

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%, AJCEP 30%, VJEPA 30%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 8536.10 has 8 lines; 8536.10.19 is distinguished from its siblings by: Other.	8536.10.11 Suitable for use in electric fans; 8536.10.12 Other, for a current of less than 16 A; 8536.10.13 Fuse blocks, of a kind used for motor vehicles; 8536.10.91 Suitable for use in electric fans; 8536.10.92 Other, for a current of less than 16 A; 8536.10.93 Fuse blocks, of a kind used for motor vehicles	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 8536.10.19. 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 8536.10.19 was checked against BT2026 (cell BT2026!N15772), 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.