Vietnam Tariff Intelligence

HS 8536.30.90 detail

HS code	8536.30.90
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 for protecting electrical circuits: / - - Other
Unit	chiếc
Generated	08/11/2026 04:38:11
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/85363090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15791
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N15791
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15791
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
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
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
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!E15127
ATIGA	2022	2022	0	AT!E15059
ATIGA	2023	2023	0	AT!F15059
ATIGA	2024	2024	0	AT!G15059
ATIGA	2025	2025	0	AT!H15059
ATIGA	2026	2026	0	AT!I15059
ATIGA	2027	2027	0	AT!J15059
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15113
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15113
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15113
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15113

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15113
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15113
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15114
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15114
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15114
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15114
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15114
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15114
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15117
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15065
AIFTA	30/12/2022	2022	*	AI!F15073
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15073
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15073
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15073
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15073
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15073
VKFTA	2022	2022	5	VK!E15113
VKFTA	2023	2023	5	VK!F15113
VKFTA	2024	2024	5	VK!G15113
VKFTA	2025	2025	5	VK!H15113
VKFTA	2026	2026	5	VK!I15113
VKFTA	2027	2027	5	VK!J15113
VCFTA	2022	2022	0	VC!D15168
VCFTA	2023	2023	0	VC!E15168
VCFTA	2024	2024	0	VC!F15168
VCFTA	2025	2025	0	VC!G15168

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15168
VCFTA	2027	2027	0	VC!I15168
VN-EAEU	2022	2022	0	EAV!D15147
VN-EAEU	2023	2023	0	EAV!E15147
VN-EAEU	2024	2024	0	EAV!F15147
VN-EAEU	2025	2025	0	EAV!G15147
VN-EAEU	2026	2026	0	EAV!H15147
VN-EAEU	2027	2027	0	EAV!I15147
AHKFTA	2022	2022	*	AKH!D15145
AHKFTA	2023	2023	*	AKH!E15145
AHKFTA	2024	2024	*	AKH!F15145
AHKFTA	2025	2025	*	AKH!G15145
AHKFTA	2026	2026	*	AKH!H15145
AHKFTA	2027	2027	*	AKH!I15145
EVFTA	2022	2022	7,5	EV-NK!D15151
EVFTA	2023	2023	5	EV-NK!E15151
EVFTA	2024	2024	2,5	EV-NK!F15151
EVFTA	2025	2025	0	EV-NK!G15151
EVFTA	2026	2026	0	EV-NK!H15151
EVFTA	2027	2027	0	EV-NK!I15151
UKVFTA	2022	2022	7,5	UKV!D15150
UKVFTA	2023	2023	5	UKV!E15150
UKVFTA	2024	2024	2,5	UKV!F15150
UKVFTA	2025	2025	0	UKV!G15150
UKVFTA	2026	2026	0	UKV!H15150
UKVFTA	2027	2027	0	UKV!I15150

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15143
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15143
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15143
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15143
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15143
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15143
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15143
RCEP A	2022	2022	13,5	RCEPT-A!D15138
RCEP A	2023	2023	12	RCEPT-A!E15138
RCEP A	2024	2024	10,5	RCEPT-A!F15138
RCEP A	2025	2025	9	RCEPT-A!G15138
RCEP A	2026	2026	7,5	RCEPT-A!H15138
RCEP A	2027	2027	6	RCEPT-A!I15138
RCEP B	2022	2022	13,5	B!D15138
RCEP B	2023	2023	12	B!E15138
RCEP B	2024	2024	10,5	B!F15138
RCEP B	2025	2025	9	B!G15138
RCEP B	2026	2026	7,5	B!H15138
RCEP B	2027	2027	6	B!I15138
RCEP C	2022	2022	13,5	C!D15138
RCEP C	2023	2023	12	C!E15138
RCEP C	2024	2024	10,5	C!F15138
RCEP C	2025	2025	9	C!G15138
RCEP C	2026	2026	7,5	C!H15138
RCEP C	2027	2027	6	C!I15138
RCEP D	2022	2022	13,6	D!D15137

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	12,3	D!E15137
RCEP D	2024	2024	10,9	D!F15137
RCEP D	2025	2025	9,5	D!G15137
RCEP D	2026	2026	8,2	D!H15137
RCEP D	2027	2027	6,8	D!I15137
RCEP E	2022	2022	13,5	E!D15141
RCEP E	2023	2023	12	E!E15141
RCEP E	2024	2024	10,5	E!F15141
RCEP E	2025	2025	9	E!G15141
RCEP E	2026	2026	7,5	E!H15141
RCEP E	2027	2027	6	E!I15141
RCEP F	2022	2022	13,5	F!D15138
RCEP F	2023	2023	12	F!E15138
RCEP F	2024	2024	10,5	F!F15138
RCEP F	2025	2025	9	F!G15138
RCEP F	2026	2026	7,5	F!H15138
RCEP F	2027	2027	6	F!I15138
VIFTA	2024	2024	10	VI!F14105
VIFTA	2025	2025	5	VI!G14105
VIFTA	2026	2026	0	VI!H14105
VIFTA	2027	2027	0	VI!I14105

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8536.30 has 3 lines; 8536.30.90 is distinguished from its siblings by: Other.	8536.30.10 Lightning arresters; 8536.30.20 Of a kind used in radio equipment or in electric fans	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 8536.30.90. 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 15% for 8536.30.90 was checked against BT2026 (cell BT2026!N15791), 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.