Vietnam Tariff Intelligence

HS 8536.50.99 detail

HS code	8536.50.99
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 / - Other switches: / - - Other: / - - - Other
Unit	chiếc
Generated	07/11/2026 08:35:49
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/85365099/

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!K15820
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15820
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15820
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 (-KH, PH)	0% (except KH, PH)	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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
RCEP (Annex D)	5,5	5.5%	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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15156
ATIGA	2022	2022	0	AT!E15088
ATIGA	2023	2023	0	AT!F15088
ATIGA	2024	2024	0	AT!G15088
ATIGA	2025	2025	0	AT!H15088
ATIGA	2026	2026	0	AT!I15088
ATIGA	2027	2027	0	AT!J15088
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15142
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15142
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15142
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15142

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15142
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15142
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15143
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15143
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15143
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15143
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15143
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15143
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15146
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15094
AIFTA	30/12/2022	2022	5	AI!F15102
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G15102
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H15102
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I15102
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J15102
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K15102
VKFTA	2022	2022	2	VK!E15142
VKFTA	2023	2023	1	VK!F15142
VKFTA	2024	2024	0	VK!G15142
VKFTA	2025	2025	0	VK!H15142
VKFTA	2026	2026	0	VK!I15142
VKFTA	2027	2027	0	VK!J15142
VCFTA	2022	2022	5	VC!D15197
VCFTA	2023	2023	5	VC!E15197
VCFTA	2024	2024	0	VC!F15197
VCFTA	2025	2025	0	VC!G15197

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15197
VCFTA	2027	2027	0	VC!I15197
VN-EAEU	2022	2022	2,7	EAV!D15176
VN-EAEU	2023	2023	1,8	EAV!E15176
VN-EAEU	2024	2024	0,9	EAV!F15176
VN-EAEU	2025	2025	0	EAV!G15176
VN-EAEU	2026	2026	0	EAV!H15176
VN-EAEU	2027	2027	0	EAV!I15176
AHKFTA	2022	2022	*	AKH!D15174
AHKFTA	2023	2023	*	AKH!E15174
AHKFTA	2024	2024	*	AKH!F15174
AHKFTA	2025	2025	*	AKH!G15174
AHKFTA	2026	2026	*	AKH!H15174
AHKFTA	2027	2027	*	AKH!I15174
EVFTA	2022	2022	5	EV-NK!D15180
EVFTA	2023	2023	3,3	EV-NK!E15180
EVFTA	2024	2024	1,6	EV-NK!F15180
EVFTA	2025	2025	0	EV-NK!G15180
EVFTA	2026	2026	0	EV-NK!H15180
EVFTA	2027	2027	0	EV-NK!I15180
UKVFTA	2022	2022	5	UKV!D15179
UKVFTA	2023	2023	3,3	UKV!E15179
UKVFTA	2024	2024	1,6	UKV!F15179
UKVFTA	2025	2025	0	UKV!G15179
UKVFTA	2026	2026	0	UKV!H15179
UKVFTA	2027	2027	0	UKV!I15179

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15172
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15172
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15172
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15172
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15172
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15172
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15172
RCEP A	2022	2022	9	RCEPT-A!D15167
RCEP A	2023	2023	8	RCEPT-A!E15167
RCEP A	2024	2024	7	RCEPT-A!F15167
RCEP A	2025	2025	6	RCEPT-A!G15167
RCEP A	2026	2026	5	RCEPT-A!H15167
RCEP A	2027	2027	4	RCEPT-A!I15167
RCEP B	2022	2022	9	B!D15167
RCEP B	2023	2023	8	B!E15167
RCEP B	2024	2024	7	B!F15167
RCEP B	2025	2025	6	B!G15167
RCEP B	2026	2026	5	B!H15167
RCEP B	2027	2027	4	B!I15167
RCEP C	2022	2022	9	C!D15167
RCEP C	2023	2023	8	C!E15167
RCEP C	2024	2024	7	C!F15167
RCEP C	2025	2025	6	C!G15167
RCEP C	2026	2026	5	C!H15167
RCEP C	2027	2027	4	C!I15167
RCEP D	2022	2022	9,1	D!D15166

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,2	D!E15166
RCEP D	2024	2024	7,3	D!F15166
RCEP D	2025	2025	6,4	D!G15166
RCEP D	2026	2026	5,5	D!H15166
RCEP D	2027	2027	4,5	D!I15166
RCEP E	2022	2022	9	E!D15170
RCEP E	2023	2023	8	E!E15170
RCEP E	2024	2024	7	E!F15170
RCEP E	2025	2025	6	E!G15170
RCEP E	2026	2026	5	E!H15170
RCEP E	2027	2027	4	E!I15170
RCEP F	2022	2022	9	F!D15167
RCEP F	2023	2023	8	F!E15167
RCEP F	2024	2024	7	F!F15167
RCEP F	2025	2025	6	F!G15167
RCEP F	2026	2026	5	F!H15167
RCEP F	2027	2027	4	F!I15167
VIFTA	2024	2024	6.7	VI!F14134
VIFTA	2025	2025	3.3	VI!G14134
VIFTA	2026	2026	0	VI!H14134
VIFTA	2027	2027	0	VI!I14134

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 8536.50 has 12 lines; 8536.50.99 is distinguished from its siblings by: Other.	8536.50.20 Over-current and residual-current automatic switches; 8536.50.32 Of a kind suitable for use in electric fans or in radio equipment; 8536.50.33 Other, of a rated current carrying capacity of less than 16 A; 8536.50.39 Other; 8536.50.40 Miniature switches suitable for use in rice cookers or toaster ovens; 8536.50.51 For a current of less than 16 A	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 8536.50.99. 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 8536.50.99 was checked against BT2026 (cell BT2026!N15820), 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.