Vietnam Tariff Intelligence

HS 8536.90.39 detail

HS code	8536.90.39
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: / - - Cable connectors consisting of a jack plug, terminal with or without pin, connector, or adaptor for co-axial cable: / - - - Other
Unit	chiếc
Generated	09/11/2026 14:03:57
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/85369039/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15854
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N15854
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15854
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 (-BN, PH)	0% (except BN, 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
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
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
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15190
ATIGA	2022	2022	0	AT!E15122
ATIGA	2023	2023	0	AT!F15122
ATIGA	2024	2024	0	AT!G15122
ATIGA	2025	2025	0	AT!H15122
ATIGA	2026	2026	0	AT!I15122
ATIGA	2027	2027	0	AT!J15122
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E15176
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15176
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15176
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15176

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15176
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15176
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15177
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15177
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15177
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15177
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15177
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15177
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15180
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15128
AIFTA	30/12/2022	2022	5	AI!F15136
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G15136
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H15136
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I15136
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J15136
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K15136
VKFTA	2022	2022	5	VK!E15176
VKFTA	2023	2023	5	VK!F15176
VKFTA	2024	2024	5	VK!G15176
VKFTA	2025	2025	5	VK!H15176
VKFTA	2026	2026	5	VK!I15176
VKFTA	2027	2027	5	VK!J15176
VCFTA	2022	2022	4	VC!D15231
VCFTA	2023	2023	2	VC!E15231
VCFTA	2024	2024	0	VC!F15231
VCFTA	2025	2025	0	VC!G15231

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15231
VCFTA	2027	2027	0	VC!I15231
VN-EAEU	2022	2022	5,5	EAV!D15210
VN-EAEU	2023	2023	3,6	EAV!E15210
VN-EAEU	2024	2024	1,8	EAV!F15210
VN-EAEU	2025	2025	0	EAV!G15210
VN-EAEU	2026	2026	0	EAV!H15210
VN-EAEU	2027	2027	0	EAV!I15210
AHKFTA	2022	2022	20	AKH!D15208
AHKFTA	2023	2023	20	AKH!E15208
AHKFTA	2024	2024	20	AKH!F15208
AHKFTA	2025	2025	20	AKH!G15208
AHKFTA	2026	2026	20	AKH!H15208
AHKFTA	2027	2027	20	AKH!I15208
EVFTA	2022	2022	10	EV-NK!D15214
EVFTA	2023	2023	6,6	EV-NK!E15214
EVFTA	2024	2024	3,3	EV-NK!F15214
EVFTA	2025	2025	0	EV-NK!G15214
EVFTA	2026	2026	0	EV-NK!H15214
EVFTA	2027	2027	0	EV-NK!I15214
UKVFTA	2022	2022	10	UKV!D15213
UKVFTA	2023	2023	6,6	UKV!E15213
UKVFTA	2024	2024	3,3	UKV!F15213
UKVFTA	2025	2025	0	UKV!G15213
UKVFTA	2026	2026	0	UKV!H15213
UKVFTA	2027	2027	0	UKV!I15213

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15206
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15206
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15206
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15206
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15206
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15206
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15206
RCEP A	2022	2022	18	RCEPT-A!D15201
RCEP A	2023	2023	16	RCEPT-A!E15201
RCEP A	2024	2024	14	RCEPT-A!F15201
RCEP A	2025	2025	12	RCEPT-A!G15201
RCEP A	2026	2026	10	RCEPT-A!H15201
RCEP A	2027	2027	8	RCEPT-A!I15201
RCEP B	2022	2022	18	B!D15201
RCEP B	2023	2023	16	B!E15201
RCEP B	2024	2024	14	B!F15201
RCEP B	2025	2025	12	B!G15201
RCEP B	2026	2026	10	B!H15201
RCEP B	2027	2027	8	B!I15201
RCEP C	2022	2022	18	C!D15201
RCEP C	2023	2023	16	C!E15201
RCEP C	2024	2024	14	C!F15201
RCEP C	2025	2025	12	C!G15201
RCEP C	2026	2026	10	C!H15201
RCEP C	2027	2027	8	C!I15201
RCEP D	2022	2022	18,2	D!D15200

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	16,4	D!E15200
RCEP D	2024	2024	14,5	D!F15200
RCEP D	2025	2025	12,7	D!G15200
RCEP D	2026	2026	10,9	D!H15200
RCEP D	2027	2027	9,1	D!I15200
RCEP E	2022	2022	18	E!D15204
RCEP E	2023	2023	16	E!E15204
RCEP E	2024	2024	14	E!F15204
RCEP E	2025	2025	12	E!G15204
RCEP E	2026	2026	10	E!H15204
RCEP E	2027	2027	8	E!I15204
RCEP F	2022	2022	18	F!D15201
RCEP F	2023	2023	16	F!E15201
RCEP F	2024	2024	14	F!F15201
RCEP F	2025	2025	12	F!G15201
RCEP F	2026	2026	10	F!H15201
RCEP F	2027	2027	8	F!I15201
VIFTA	2024	2024	16	VI!F14168
VIFTA	2025	2025	12	VI!G14168
VIFTA	2026	2026	8	VI!H14168
VIFTA	2027	2027	4	VI!I14168

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 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 8536.90 has 10 lines; 8536.90.39 is distinguished from its siblings by: Other.	8536.90.12 For a current of less than 16 A; 8536.90.19 Other; 8536.90.22 For a current of less than 16 A; 8536.90.29 Other; 8536.90.32 For a current of less than 16 A; 8536.90.40 Battery clamps, of a kind used for motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	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 8536.90.39. 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 20% for 8536.90.39 was checked against BT2026 (cell BT2026!N15854), 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.