Vietnam Tariff Intelligence

HS 8536.90.94 detail

HS code	8536.90.94
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: / - - Other: / - - - For a current of less than 16 A: / - - - - Other
Unit	chiếc
Generated	08/11/2026 14:01:54
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/85369094/

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!K15859
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15859
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15859
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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
VJEPA	7	7%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15195
ATIGA	2022	2022	0	AT!E15127
ATIGA	2023	2023	0	AT!F15127
ATIGA	2024	2024	0	AT!G15127
ATIGA	2025	2025	0	AT!H15127
ATIGA	2026	2026	0	AT!I15127
ATIGA	2027	2027	0	AT!J15127
AJCEP	30/12/2022 - 31/3/2023	2022	5	AJ!E15183
AJCEP	01/4/2023 - 31/3/2024	2023	5	AJ!F15183
AJCEP	01/4/2024 - 31/3/2025	2024	5	AJ!G15183
AJCEP	01/4/2025 - 31/3/2026	2025	5	AJ!H15183

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	5	AJ!I15183
AJCEP	01/4/2027 - 31/3/2028	2027	5	AJ!J15183
VJEPA	30/12/2022 - 31/3/2023	2022	7	VJ!E15184
VJEPA	01/4/2023 - 31/3/2024	2023	7	VJ!F15184
VJEPA	01/4/2024 - 31/3/2025	2024	7	VJ!G15184
VJEPA	01/4/2025 - 31/3/2026	2025	7	VJ!H15184
VJEPA	01/4/2026 - 31/3/2027	2026	7	VJ!I15184
VJEPA	01/4/2027 - 31/3/2028	2027	7	VJ!J15184
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15185
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15133
AIFTA	30/12/2022	2022	5	AI!F15141
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G15141
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H15141
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I15141
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J15141
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K15141
VKFTA	2022	2022	5	VK!E15181
VKFTA	2023	2023	5	VK!F15181
VKFTA	2024	2024	5	VK!G15181
VKFTA	2025	2025	5	VK!H15181
VKFTA	2026	2026	5	VK!I15181
VKFTA	2027	2027	5	VK!J15181
VCFTA	2022	2022	5	VC!D15238
VCFTA	2023	2023	2	VC!E15238
VCFTA	2024	2024	0	VC!F15238
VCFTA	2025	2025	0	VC!G15238

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15238
VCFTA	2027	2027	0	VC!I15238
VN-EAEU	2022	2022	6,8	EAV!D15217
VN-EAEU	2023	2023	4,5	EAV!E15217
VN-EAEU	2024	2024	2,3	EAV!F15217
VN-EAEU	2025	2025	0	EAV!G15217
VN-EAEU	2026	2026	0	EAV!H15217
VN-EAEU	2027	2027	0	EAV!I15217
AHKFTA	2022	2022	25	AKH!D15215
AHKFTA	2023	2023	25	AKH!E15215
AHKFTA	2024	2024	25	AKH!F15215
AHKFTA	2025	2025	25	AKH!G15215
AHKFTA	2026	2026	25	AKH!H15215
AHKFTA	2027	2027	25	AKH!I15215
EVFTA	2022	2022	12,5	EV-NK!D15221
EVFTA	2023	2023	8,3	EV-NK!E15221
EVFTA	2024	2024	4,1	EV-NK!F15221
EVFTA	2025	2025	0	EV-NK!G15221
EVFTA	2026	2026	0	EV-NK!H15221
EVFTA	2027	2027	0	EV-NK!I15221
UKVFTA	2022	2022	12,5	UKV!D15220
UKVFTA	2023	2023	8,3	UKV!E15220
UKVFTA	2024	2024	4,1	UKV!F15220
UKVFTA	2025	2025	0	UKV!G15220
UKVFTA	2026	2026	0	UKV!H15220
UKVFTA	2027	2027	0	UKV!I15220

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15211
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15211
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15211
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15211
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15211
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15211
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15211
RCEP A	2022	2022	22,5	RCEPT-A!D15208
RCEP A	2023	2023	20	RCEPT-A!E15208
RCEP A	2024	2024	17,5	RCEPT-A!F15208
RCEP A	2025	2025	15	RCEPT-A!G15208
RCEP A	2026	2026	12,5	RCEPT-A!H15208
RCEP A	2027	2027	10	RCEPT-A!I15208
RCEP B	2022	2022	22,5	B!D15208
RCEP B	2023	2023	20	B!E15208
RCEP B	2024	2024	17,5	B!F15208
RCEP B	2025	2025	15	B!G15208
RCEP B	2026	2026	12,5	B!H15208
RCEP B	2027	2027	10	B!I15208
RCEP C	2022	2022	22,5	C!D15208
RCEP C	2023	2023	20	C!E15208
RCEP C	2024	2024	17,5	C!F15208
RCEP C	2025	2025	15	C!G15208
RCEP C	2026	2026	12,5	C!H15208
RCEP C	2027	2027	10	C!I15208
RCEP D	2022	2022	22,7	D!D15207

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20,5	D!E15207
RCEP D	2024	2024	18,2	D!F15207
RCEP D	2025	2025	15,9	D!G15207
RCEP D	2026	2026	13,6	D!H15207
RCEP D	2027	2027	11,4	D!I15207
RCEP E	2022	2022	22,5	E!D15211
RCEP E	2023	2023	20	E!E15211
RCEP E	2024	2024	17,5	E!F15211
RCEP E	2025	2025	15	E!G15211
RCEP E	2026	2026	12,5	E!H15211
RCEP E	2027	2027	10	E!I15211
RCEP F	2022	2022	22,5	F!D15208
RCEP F	2023	2023	20	F!E15208
RCEP F	2024	2024	17,5	F!F15208
RCEP F	2025	2025	15	F!G15208
RCEP F	2026	2026	12,5	F!H15208
RCEP F	2027	2027	10	F!I15208
VIFTA	2024	2024	21.4	VI!F14175
VIFTA	2025	2025	17.9	VI!G14175
VIFTA	2026	2026	14.3	VI!H14175
VIFTA	2027	2027	10.7	VI!I14175

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%: 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 8536.90 has 10 lines; 8536.90.94 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; 8536.90.39 Other	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 8536.90.94. 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 8536.90.94 was checked against BT2026 (cell BT2026!N15859), 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.