Vietnam Tariff Intelligence

HS 8535.29.90 detail

HS code	8535.29.90
Description	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts / - Automatic circuit breakers: / - - Other: / - - - Other
Unit	chiếc
Generated	09/11/2026 23:24:51
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://mail.vietnamtariff.com/hs-code/85352990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15754
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N15754
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15754
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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	1.7	1.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E15089

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E15021
ATIGA	2023	2023	0	AT!F15021
ATIGA	2024	2024	0	AT!G15021
ATIGA	2025	2025	0	AT!H15021
ATIGA	2026	2026	0	AT!I15021
ATIGA	2027	2027	0	AT!J15021
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15075
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15075
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15075
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15075
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15075
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15075
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15076
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15076
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15076
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15076
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15076
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15076
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15079
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15027
AIFTA	30/12/2022	2022	0	AI!F15035
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15035
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15035
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15035
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15035
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15035

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E15075
VKFTA	2023	2023	0	VK!F15075
VKFTA	2024	2024	0	VK!G15075
VKFTA	2025	2025	0	VK!H15075
VKFTA	2026	2026	0	VK!I15075
VKFTA	2027	2027	0	VK!J15075
VCFTA	2022	2022	5	VC!D15130
VCFTA	2023	2023	5	VC!E15130
VCFTA	2024	2024	0	VC!F15130
VCFTA	2025	2025	0	VC!G15130
VCFTA	2026	2026	0	VC!H15130
VCFTA	2027	2027	0	VC!I15130
VN-EAEU	2022	2022	0	EAV!D15109
VN-EAEU	2023	2023	0	EAV!E15109
VN-EAEU	2024	2024	0	EAV!F15109
VN-EAEU	2025	2025	0	EAV!G15109
VN-EAEU	2026	2026	0	EAV!H15109
VN-EAEU	2027	2027	0	EAV!I15109
AHKFTA	2022	2022	0	AKH!D15107
AHKFTA	2023	2023	0	AKH!E15107
AHKFTA	2024	2024	0	AKH!F15107
AHKFTA	2025	2025	0	AKH!G15107
AHKFTA	2026	2026	0	AKH!H15107
AHKFTA	2027	2027	0	AKH!I15107
EVFTA	2022	2022	0	EV-NK!D15113
EVFTA	2023	2023	0	EV-NK!E15113

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F15113
EVFTA	2025	2025	0	EV-NK!G15113
EVFTA	2026	2026	0	EV-NK!H15113
EVFTA	2027	2027	0	EV-NK!I15113
UKVFTA	2022	2022	0	UKV!D15112
UKVFTA	2023	2023	0	UKV!E15112
UKVFTA	2024	2024	0	UKV!F15112
UKVFTA	2025	2025	0	UKV!G15112
UKVFTA	2026	2026	0	UKV!H15112
UKVFTA	2027	2027	0	UKV!I15112
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15105
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15105
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15105
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15105
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15105
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15105
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15105
RCEP A	2022	2022	0	RCEPT-A!D15100
RCEP A	2023	2023	0	RCEPT-A!E15100
RCEP A	2024	2024	0	RCEPT-A!F15100
RCEP A	2025	2025	0	RCEPT-A!G15100
RCEP A	2026	2026	0	RCEPT-A!H15100
RCEP A	2027	2027	0	RCEPT-A!I15100
RCEP B	2022	2022	0	B!D15100
RCEP B	2023	2023	0	B!E15100
RCEP B	2024	2024	0	B!F15100

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G15100
RCEP B	2026	2026	0	B!H15100
RCEP B	2027	2027	0	B!I15100
RCEP C	2022	2022	0	C!D15100
RCEP C	2023	2023	0	C!E15100
RCEP C	2024	2024	0	C!F15100
RCEP C	2025	2025	0	C!G15100
RCEP C	2026	2026	0	C!H15100
RCEP C	2027	2027	0	C!I15100
RCEP D	2022	2022	0	D!D15099
RCEP D	2023	2023	0	D!E15099
RCEP D	2024	2024	0	D!F15099
RCEP D	2025	2025	0	D!G15099
RCEP D	2026	2026	0	D!H15099
RCEP D	2027	2027	0	D!I15099
RCEP E	2022	2022	0	E!D15103
RCEP E	2023	2023	0	E!E15103
RCEP E	2024	2024	0	E!F15103
RCEP E	2025	2025	0	E!G15103
RCEP E	2026	2026	0	E!H15103
RCEP E	2027	2027	0	E!I15103
RCEP F	2022	2022	0	F!D15100
RCEP F	2023	2023	0	F!E15100
RCEP F	2024	2024	0	F!F15100
RCEP F	2025	2025	0	F!G15100
RCEP F	2026	2026	0	F!H15100

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I15100
VIFTA	2024	2024	2.6	VI!F14068
VIFTA	2025	2025	2.1	VI!G14068
VIFTA	2026	2026	1.7	VI!H14068
VIFTA	2027	2027	1.3	VI!I14068

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8535.29 has 2 lines; 8535.29.90 is distinguished from its siblings by: Other.	8535.29.10 Earth leakage circuit breaker	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 8535.29.90. 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 5% for 8535.29.90 was checked against BT2026 (cell BT2026!N15754), 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 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.