Vietnam Tariff Intelligence

HS 8535.30.20 detail

HS code	8535.30.20
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 / - Isolating switches and make-and-break switches: / - - For a voltage of 66 kV or more
Unit	chiếc
Generated	01/11/2026 18:27:48
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/85353020/

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!K15759
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N15759
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15759
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
AKFTA	0(-KH)	0% (except KH)	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
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,8	3.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	4.9	4.9%	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
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!E15094
ATIGA	2022	2022	0	AT!E15026
ATIGA	2023	2023	0	AT!F15026
ATIGA	2024	2024	0	AT!G15026
ATIGA	2025	2025	0	AT!H15026
ATIGA	2026	2026	0	AT!I15026
ATIGA	2027	2027	0	AT!J15026
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15080
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15080
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15080
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15080

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15080
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15080
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15081
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15081
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15081
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15081
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15081
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15081
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15084
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15032
AIFTA	30/12/2022	2022	*	AI!F15040
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15040
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15040
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15040
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15040
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15040
VKFTA	2022	2022	0	VK!E15080
VKFTA	2023	2023	0	VK!F15080
VKFTA	2024	2024	0	VK!G15080
VKFTA	2025	2025	0	VK!H15080
VKFTA	2026	2026	0	VK!I15080
VKFTA	2027	2027	0	VK!J15080
VCFTA	2022	2022	0	VC!D15135
VCFTA	2023	2023	0	VC!E15135
VCFTA	2024	2024	0	VC!F15135
VCFTA	2025	2025	0	VC!G15135

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15135
VCFTA	2027	2027	0	VC!I15135
VN-EAEU	2022	2022	0	EAV!D15114
VN-EAEU	2023	2023	0	EAV!E15114
VN-EAEU	2024	2024	0	EAV!F15114
VN-EAEU	2025	2025	0	EAV!G15114
VN-EAEU	2026	2026	0	EAV!H15114
VN-EAEU	2027	2027	0	EAV!I15114
AHKFTA	2022	2022	4	AKH!D15112
AHKFTA	2023	2023	3	AKH!E15112
AHKFTA	2024	2024	3	AKH!F15112
AHKFTA	2025	2025	1	AKH!G15112
AHKFTA	2026	2026	1	AKH!H15112
AHKFTA	2027	2027	0	AKH!I15112
EVFTA	2022	2022	2,5	EV-NK!D15118
EVFTA	2023	2023	1,6	EV-NK!E15118
EVFTA	2024	2024	0,8	EV-NK!F15118
EVFTA	2025	2025	0	EV-NK!G15118
EVFTA	2026	2026	0	EV-NK!H15118
EVFTA	2027	2027	0	EV-NK!I15118
UKVFTA	2022	2022	2,5	UKV!D15117
UKVFTA	2023	2023	1,6	UKV!E15117
UKVFTA	2024	2024	0,8	UKV!F15117
UKVFTA	2025	2025	0	UKV!G15117
UKVFTA	2026	2026	0	UKV!H15117
UKVFTA	2027	2027	0	UKV!I15117

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15110
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15110
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15110
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15110
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15110
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15110
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15110
RCEP A	2022	2022	6,3	RCEPT-A!D15105
RCEP A	2023	2023	5,6	RCEPT-A!E15105
RCEP A	2024	2024	4,9	RCEPT-A!F15105
RCEP A	2025	2025	4,2	RCEPT-A!G15105
RCEP A	2026	2026	3,5	RCEPT-A!H15105
RCEP A	2027	2027	2,8	RCEPT-A!I15105
RCEP B	2022	2022	6,3	B!D15105
RCEP B	2023	2023	5,6	B!E15105
RCEP B	2024	2024	4,9	B!F15105
RCEP B	2025	2025	4,2	B!G15105
RCEP B	2026	2026	3,5	B!H15105
RCEP B	2027	2027	2,8	B!I15105
RCEP C	2022	2022	6,3	C!D15105
RCEP C	2023	2023	5,6	C!E15105
RCEP C	2024	2024	4,9	C!F15105
RCEP C	2025	2025	4,2	C!G15105
RCEP C	2026	2026	3,5	C!H15105
RCEP C	2027	2027	2,8	C!I15105
RCEP D	2022	2022	6,4	D!D15104

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	5,7	D!E15104
RCEP D	2024	2024	5,1	D!F15104
RCEP D	2025	2025	4,5	D!G15104
RCEP D	2026	2026	3,8	D!H15104
RCEP D	2027	2027	3,2	D!I15104
RCEP E	2022	2022	6,3	E!D15108
RCEP E	2023	2023	5,6	E!E15108
RCEP E	2024	2024	4,9	E!F15108
RCEP E	2025	2025	4,2	E!G15108
RCEP E	2026	2026	3,5	E!H15108
RCEP E	2027	2027	2,8	E!I15108
RCEP F	2022	2022	6,3	F!D15105
RCEP F	2023	2023	5,6	F!E15105
RCEP F	2024	2024	4,9	F!F15105
RCEP F	2025	2025	4,2	F!G15105
RCEP F	2026	2026	3,5	F!H15105
RCEP F	2027	2027	2,8	F!I15105
VIFTA	2024	2024	6,3	VI!F14073
VIFTA	2025	2025	5.6	VI!G14073
VIFTA	2026	2026	4.9	VI!H14073
VIFTA	2027	2027	4.2	VI!I14073

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 8535.30 has 4 lines; 8535.30.20 is distinguished from its siblings by: For a voltage of 66 kV or more.	8535.30.11 Disconnectors having a voltage of less than 36 kV; 8535.30.19 Other; 8535.30.90 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 8535.30.20. 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 8535.30.20 was checked against BT2026 (cell BT2026!N15759), 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.