Vietnam Tariff Intelligence

HS 8536.10.92 detail

HS code	8536.10.92
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 / - Fuses: / - - Other: / - - - Other, for a current of less than 16 A
Unit	chiếc
Generated	12/11/2026 09:23:35
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/85361092/

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!K15775
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15775
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15775
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
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
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

AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	24	24%	Consolidated BT2026	2026	VK	125/2022/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
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
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!E15111
ATIGA	2022	2022	0	AT!E15043
ATIGA	2023	2023	0	AT!F15043
ATIGA	2024	2024	0	AT!G15043
ATIGA	2025	2025	0	AT!H15043
ATIGA	2026	2026	0	AT!I15043
ATIGA	2027	2027	0	AT!J15043
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E15097
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F15097
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G15097
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H15097

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I15097
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J15097
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E15098
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F15098
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G15098
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H15098
VJEPA	01/4/2026 - 31/3/2027	2026	30	VJ!I15098
VJEPA	01/4/2027 - 31/3/2028	2027	30	VJ!J15098
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F15101
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15049
AIFTA	30/12/2022	2022	*	AI!F15057
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15057
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15057
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15057
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15057
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15057
VKFTA	2022	2022	24	VK!E15097
VKFTA	2023	2023	24	VK!F15097
VKFTA	2024	2024	24	VK!G15097
VKFTA	2025	2025	24	VK!H15097
VKFTA	2026	2026	24	VK!I15097
VKFTA	2027	2027	24	VK!J15097
VCFTA	2022	2022	5	VC!D15152
VCFTA	2023	2023	3	VC!E15152
VCFTA	2024	2024	0	VC!F15152
VCFTA	2025	2025	0	VC!G15152

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15152
VCFTA	2027	2027	0	VC!I15152
VN-EAEU	2022	2022	6,8	EAV!D15131
VN-EAEU	2023	2023	4,5	EAV!E15131
VN-EAEU	2024	2024	2,3	EAV!F15131
VN-EAEU	2025	2025	0	EAV!G15131
VN-EAEU	2026	2026	0	EAV!H15131
VN-EAEU	2027	2027	0	EAV!I15131
AHKFTA	2022	2022	25	AKH!D15129
AHKFTA	2023	2023	25	AKH!E15129
AHKFTA	2024	2024	25	AKH!F15129
AHKFTA	2025	2025	25	AKH!G15129
AHKFTA	2026	2026	25	AKH!H15129
AHKFTA	2027	2027	25	AKH!I15129
EVFTA	2022	2022	12,5	EV-NK!D15135
EVFTA	2023	2023	8,3	EV-NK!E15135
EVFTA	2024	2024	4,1	EV-NK!F15135
EVFTA	2025	2025	0	EV-NK!G15135
EVFTA	2026	2026	0	EV-NK!H15135
EVFTA	2027	2027	0	EV-NK!I15135
UKVFTA	2022	2022	12,5	UKV!D15134
UKVFTA	2023	2023	8,3	UKV!E15134
UKVFTA	2024	2024	4,1	UKV!F15134
UKVFTA	2025	2025	0	UKV!G15134
UKVFTA	2026	2026	0	UKV!H15134
UKVFTA	2027	2027	0	UKV!I15134

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15127
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15127
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15127
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15127
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15127
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15127
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15127
RCEP A	2022	2022	22,5	RCEPT-A!D15122
RCEP A	2023	2023	20	RCEPT-A!E15122
RCEP A	2024	2024	17,5	RCEPT-A!F15122
RCEP A	2025	2025	15	RCEPT-A!G15122
RCEP A	2026	2026	12,5	RCEPT-A!H15122
RCEP A	2027	2027	10	RCEPT-A!I15122
RCEP B	2022	2022	22,5	B!D15122
RCEP B	2023	2023	20	B!E15122
RCEP B	2024	2024	17,5	B!F15122
RCEP B	2025	2025	15	B!G15122
RCEP B	2026	2026	12,5	B!H15122
RCEP B	2027	2027	10	B!I15122
RCEP C	2022	2022	22,5	C!D15122
RCEP C	2023	2023	20	C!E15122
RCEP C	2024	2024	17,5	C!F15122
RCEP C	2025	2025	15	C!G15122
RCEP C	2026	2026	12,5	C!H15122
RCEP C	2027	2027	10	C!I15122
RCEP D	2022	2022	22,7	D!D15121

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20,5	D!E15121
RCEP D	2024	2024	18,2	D!F15121
RCEP D	2025	2025	15,9	D!G15121
RCEP D	2026	2026	13,6	D!H15121
RCEP D	2027	2027	11,4	D!I15121
RCEP E	2022	2022	22,5	E!D15125
RCEP E	2023	2023	20	E!E15125
RCEP E	2024	2024	17,5	E!F15125
RCEP E	2025	2025	15	E!G15125
RCEP E	2026	2026	12,5	E!H15125
RCEP E	2027	2027	10	E!I15125
RCEP F	2022	2022	22,5	F!D15122
RCEP F	2023	2023	20	F!E15122
RCEP F	2024	2024	17,5	F!F15122
RCEP F	2025	2025	15	F!G15122
RCEP F	2026	2026	12,5	F!H15122
RCEP F	2027	2027	10	F!I15122
VIFTA	2024	2024	21,4	VI!F14089
VIFTA	2025	2025	17.9	VI!G14089
VIFTA	2026	2026	14.3	VI!H14089
VIFTA	2027	2027	10.7	VI!I14089

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%, AJCEP 30%, VJEPA 30%: 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 8536.10 has 8 lines; 8536.10.92 is distinguished from its siblings by: Other, for a current of less than 16 A.	8536.10.11 Suitable for use in electric fans; 8536.10.12 Other, for a current of less than 16 A; 8536.10.13 Fuse blocks, of a kind used for motor vehicles; 8536.10.19 Other; 8536.10.91 Suitable for use in electric fans; 8536.10.93 Fuse blocks, of a kind used for motor vehicles	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
HS-005	BLUE	Chapter 98 equivalent exists	8536.10.92 corresponds to Chapter 98 code 9834.21.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Cầu chì dùng cho các thiết bị điện tử, có giới hạn dòng danh định không quá 1,5 A	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8536.10.92. 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 8536.10.92 was checked against BT2026 (cell BT2026!N15775), 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.