Vietnam Tariff Intelligence

HS 8536.20.20 detail

HS code	8536.20.20
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 / - Automatic circuit breakers: / - - Of a kind incorporated into electro-thermic domestic appliances of heading 85.16
Unit	chiếc
Generated	02/11/2026 15:27:46
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/85362020/

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!K15784
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N15784
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15784
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 (-KH)	0% (except KH)	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
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	11.4	11.4%	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
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!E15120
ATIGA	2022	2022	0	AT!E15052
ATIGA	2023	2023	0	AT!F15052
ATIGA	2024	2024	0	AT!G15052
ATIGA	2025	2025	0	AT!H15052
ATIGA	2026	2026	0	AT!I15052
ATIGA	2027	2027	0	AT!J15052
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E15106
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15106
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15106
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15106

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15106
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15106
VJEPA	30/12/2022 - 31/3/2023	2022	2,5	VJ!E15107
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F15107
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15107
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15107
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15107
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15107
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15110
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15058
AIFTA	30/12/2022	2022	*	AI!F15066
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15066
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15066
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15066
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15066
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15066
VKFTA	2022	2022	5	VK!E15106
VKFTA	2023	2023	5	VK!F15106
VKFTA	2024	2024	5	VK!G15106
VKFTA	2025	2025	5	VK!H15106
VKFTA	2026	2026	5	VK!I15106
VKFTA	2027	2027	5	VK!J15106
VCFTA	2022	2022	4	VC!D15161
VCFTA	2023	2023	2	VC!E15161
VCFTA	2024	2024	0	VC!F15161
VCFTA	2025	2025	0	VC!G15161

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15161
VCFTA	2027	2027	0	VC!I15161
VN-EAEU	2022	2022	5,5	EAV!D15140
VN-EAEU	2023	2023	3,6	EAV!E15140
VN-EAEU	2024	2024	1,8	EAV!F15140
VN-EAEU	2025	2025	0	EAV!G15140
VN-EAEU	2026	2026	0	EAV!H15140
VN-EAEU	2027	2027	0	EAV!I15140
AHKFTA	2022	2022	20	AKH!D15138
AHKFTA	2023	2023	20	AKH!E15138
AHKFTA	2024	2024	20	AKH!F15138
AHKFTA	2025	2025	20	AKH!G15138
AHKFTA	2026	2026	20	AKH!H15138
AHKFTA	2027	2027	20	AKH!I15138
EVFTA	2022	2022	10	EV-NK!D15144
EVFTA	2023	2023	6,6	EV-NK!E15144
EVFTA	2024	2024	3,3	EV-NK!F15144
EVFTA	2025	2025	0	EV-NK!G15144
EVFTA	2026	2026	0	EV-NK!H15144
EVFTA	2027	2027	0	EV-NK!I15144
UKVFTA	2022	2022	10	UKV!D15143
UKVFTA	2023	2023	6,6	UKV!E15143
UKVFTA	2024	2024	3,3	UKV!F15143
UKVFTA	2025	2025	0	UKV!G15143
UKVFTA	2026	2026	0	UKV!H15143
UKVFTA	2027	2027	0	UKV!I15143

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15136
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15136
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15136
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15136
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15136
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15136
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15136
RCEP A	2022	2022	18	RCEPT-A!D15131
RCEP A	2023	2023	16	RCEPT-A!E15131
RCEP A	2024	2024	14	RCEPT-A!F15131
RCEP A	2025	2025	12	RCEPT-A!G15131
RCEP A	2026	2026	10	RCEPT-A!H15131
RCEP A	2027	2027	8	RCEPT-A!I15131
RCEP B	2022	2022	18	B!D15131
RCEP B	2023	2023	16	B!E15131
RCEP B	2024	2024	14	B!F15131
RCEP B	2025	2025	12	B!G15131
RCEP B	2026	2026	10	B!H15131
RCEP B	2027	2027	8	B!I15131
RCEP C	2022	2022	18	C!D15131
RCEP C	2023	2023	16	C!E15131
RCEP C	2024	2024	14	C!F15131
RCEP C	2025	2025	12	C!G15131
RCEP C	2026	2026	10	C!H15131
RCEP C	2027	2027	8	C!I15131
RCEP D	2022	2022	18,2	D!D15130

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	16,4	D!E15130
RCEP D	2024	2024	14,5	D!F15130
RCEP D	2025	2025	12,7	D!G15130
RCEP D	2026	2026	10,9	D!H15130
RCEP D	2027	2027	9,1	D!I15130
RCEP E	2022	2022	18	E!D15134
RCEP E	2023	2023	16	E!E15134
RCEP E	2024	2024	14	E!F15134
RCEP E	2025	2025	12	E!G15134
RCEP E	2026	2026	10	E!H15134
RCEP E	2027	2027	8	E!I15134
RCEP F	2022	2022	18	F!D15131
RCEP F	2023	2023	16	F!E15131
RCEP F	2024	2024	14	F!F15131
RCEP F	2025	2025	12	F!G15131
RCEP F	2026	2026	10	F!H15131
RCEP F	2027	2027	8	F!I15131
VIFTA	2024	2024	17,1	VI!F14098
VIFTA	2025	2025	14.3	VI!G14098
VIFTA	2026	2026	11.4	VI!H14098
VIFTA	2027	2027	8.6	VI!I14098

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 8536.20 has 7 lines; 8536.20.20 is distinguished from its siblings by: Of a kind incorporated into electro-thermic domestic appliances of heading 85.16.	8536.20.11 For a current of less than 16 A; 8536.20.12 For a current of 16 A or more, but not more than 32 A; 8536.20.13 For a current of more than 32 A, but not more than 1,000 A; 8536.20.19 Other; 8536.20.91 For a current of less than 16 A; 8536.20.99 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 8536.20.20. 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 20% for 8536.20.20 was checked against BT2026 (cell BT2026!N15784), 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.