Vietnam Tariff Intelligence

HS 8536.70.90 detail

HS code	8536.70.90
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 / - Connectors for optical fibres, optical fibre bundles or cables: / - - Other
Unit	chiếc
Generated	10/11/2026 22:04:59
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/85367090/

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!K15844
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N15844
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15844
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, ID, MM, PH)	0% (except KH, ID, MM, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-KH, ID, LA, MM, PH)	0% (except KH, ID, LA, MM, PH)	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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

RCEP (Annex A)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,7	2.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E15180
ATIGA	2022	2022	0	AT!E15112
ATIGA	2023	2023	0	AT!F15112
ATIGA	2024	2024	0	AT!G15112
ATIGA	2025	2025	0	AT!H15112
ATIGA	2026	2026	0	AT!I15112
ATIGA	2027	2027	0	AT!J15112
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15166
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15166
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15166
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15166

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15166
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15166
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15167
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15167
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15167
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15167
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15167
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15167
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15170
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15118
AIFTA	30/12/2022	2022	0	AI!F15126
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15126
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15126
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15126
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15126
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15126
VKFTA	2022	2022	0	VK!E15166
VKFTA	2023	2023	0	VK!F15166
VKFTA	2024	2024	0	VK!G15166
VKFTA	2025	2025	0	VK!H15166
VKFTA	2026	2026	0	VK!I15166
VKFTA	2027	2027	0	VK!J15166
VCFTA	2022	2022	0	VC!D15221
VCFTA	2023	2023	0	VC!E15221
VCFTA	2024	2024	0	VC!F15221
VCFTA	2025	2025	0	VC!G15221

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15221
VCFTA	2027	2027	0	VC!I15221
VN-EAEU	2022	2022	0	EAV!D15200
VN-EAEU	2023	2023	0	EAV!E15200
VN-EAEU	2024	2024	0	EAV!F15200
VN-EAEU	2025	2025	0	EAV!G15200
VN-EAEU	2026	2026	0	EAV!H15200
VN-EAEU	2027	2027	0	EAV!I15200
AHKFTA	2022	2022	3	AKH!D15198
AHKFTA	2023	2023	2	AKH!E15198
AHKFTA	2024	2024	2	AKH!F15198
AHKFTA	2025	2025	1	AKH!G15198
AHKFTA	2026	2026	1	AKH!H15198
AHKFTA	2027	2027	0	AKH!I15198
EVFTA	2022	2022	2,5	EV-NK!D15204
EVFTA	2023	2023	1,6	EV-NK!E15204
EVFTA	2024	2024	0,8	EV-NK!F15204
EVFTA	2025	2025	0	EV-NK!G15204
EVFTA	2026	2026	0	EV-NK!H15204
EVFTA	2027	2027	0	EV-NK!I15204
UKVFTA	2022	2022	2,5	UKV!D15203
UKVFTA	2023	2023	1,6	UKV!E15203
UKVFTA	2024	2024	0,8	UKV!F15203
UKVFTA	2025	2025	0	UKV!G15203
UKVFTA	2026	2026	0	UKV!H15203
UKVFTA	2027	2027	0	UKV!I15203

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15196
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15196
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15196
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15196
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15196
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15196
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15196
RCEP A	2022	2022	4,5	RCEPT-A!D15191
RCEP A	2023	2023	4	RCEPT-A!E15191
RCEP A	2024	2024	3,5	RCEPT-A!F15191
RCEP A	2025	2025	3	RCEPT-A!G15191
RCEP A	2026	2026	2,5	RCEPT-A!H15191
RCEP A	2027	2027	2	RCEPT-A!I15191
RCEP B	2022	2022	4,5	B!D15191
RCEP B	2023	2023	4	B!E15191
RCEP B	2024	2024	3,5	B!F15191
RCEP B	2025	2025	3	B!G15191
RCEP B	2026	2026	2,5	B!H15191
RCEP B	2027	2027	2	B!I15191
RCEP C	2022	2022	4,5	C!D15191
RCEP C	2023	2023	4	C!E15191
RCEP C	2024	2024	3,5	C!F15191
RCEP C	2025	2025	3	C!G15191
RCEP C	2026	2026	2,5	C!H15191
RCEP C	2027	2027	2	C!I15191
RCEP D	2022	2022	4,5	D!D15190

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	4,1	D!E15190
RCEP D	2024	2024	3,6	D!F15190
RCEP D	2025	2025	3,2	D!G15190
RCEP D	2026	2026	2,7	D!H15190
RCEP D	2027	2027	2,3	D!I15190
RCEP E	2022	2022	4,5	E!D15194
RCEP E	2023	2023	4	E!E15194
RCEP E	2024	2024	3,5	E!F15194
RCEP E	2025	2025	3	E!G15194
RCEP E	2026	2026	2,5	E!H15194
RCEP E	2027	2027	2	E!I15194
RCEP F	2022	2022	4,5	F!D15191
RCEP F	2023	2023	4	F!E15191
RCEP F	2024	2024	3,5	F!F15191
RCEP F	2025	2025	3	F!G15191
RCEP F	2026	2026	2,5	F!H15191
RCEP F	2027	2027	2	F!I15191
VIFTA	2024	2024	3.3	VI!F14158
VIFTA	2025	2025	1.7	VI!G14158
VIFTA	2026	2026	0	VI!H14158
VIFTA	2027	2027	0	VI!I14158

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8536.70 has 3 lines; 8536.70.90 is distinguished from its siblings by: Other.	8536.70.10 Of ceramics; 8536.70.20 Of copper	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 8536.70.90. 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 8536.70.90 was checked against BT2026 (cell BT2026!N15844), 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.