Vietnam Tariff Intelligence

# HS 8536.90.40 detail

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|---|---|
| **HS code** | 8536.90.40 |
| **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 / - Other apparatus: / - - Battery clamps, of a kind used for motor vehicles of heading 87.02, 87.03, 87.04 or 87.11 |
| **Unit** | chiếc |
| **Generated** | 10/11/2026 18:58:41 |
| **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/85369040/ |

## 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!K15855 |
| Preferential (MFN) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15855 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15855 |
| 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 (-BN, PH) | 0% (except BN, PH) | 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 |
| VN-LAO | 0 | 0% | Consolidated BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/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 |
| AHKFTA | 25/* | 25 / * (several rates) | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Needs interpretation |
| AJCEP | 5/30 | 5 / 30 (several rates) | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Needs interpretation |
| EVFTA | 0/0 | 0 / 0 (several rates) | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Needs interpretation |
| RCEP (Annex A) | 12,5/10 | 12,5 / 10 (several rates) | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Needs interpretation |
| RCEP (Annex B) | 12,5/10 | 12,5 / 10 (several rates) | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Needs interpretation |
| RCEP (Annex C) | 12,5/10 | 12,5 / 10 (several rates) | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Needs interpretation |
| RCEP (Annex D) | 13,6/10,9 | 13,6 / 10,9 (several rates) | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Needs interpretation |
| RCEP (Annex E) | 12,5/10 | 12,5 / 10 (several rates) | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Needs interpretation |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Annex F) | 12,5/10 | 12,5 / 10 (several rates) | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Needs interpretation |
| UKVFTA | 0/0 | 0 / 0 (several rates) | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Needs interpretation |
| VCFTA | 0/0 | 0 / 0 (several rates) | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Needs interpretation |
| VJEPA | 7/30 | 7 / 30 (several rates) | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Needs interpretation |
| VN-EAEU | 0/0 | 0 / 0 (several rates) | Consolidated BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Needs interpretation |
| VIFTA | 14.3/14 | 14.3 / 14 (several rates) | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Needs interpretation |
| 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!E15191 |
| ATIGA | 2022 | 2022 | 0 | AT!E15123 |
| ATIGA | 2023 | 2023 | 0 | AT!F15123 |
| ATIGA | 2024 | 2024 | 0 | AT!G15123 |
| ATIGA | 2025 | 2025 | 0 | AT!H15123 |
| ATIGA | 2026 | 2026 | 0 | AT!I15123 |
| ATIGA | 2027 | 2027 | 0 | AT!J15123 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | | AJ!15177 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | | AJ!15177 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | | AJ!15177 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | | AJ!15177 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | | AJ!15177 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | | AJ!15177 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | | VJ!15178 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | | VJ!15178 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | | VJ!15178 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | | VJ!15178 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | | VJ!15178 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | | VJ!15178 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F15181 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H15129 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F15137 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G15137 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H15137 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I15137 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J15137 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K15137 |
| VKFTA | 2022 | 2022 | 5 | VK!E15177 |
| VKFTA | 2023 | 2023 | 5 | VK!F15177 |
| VKFTA | 2024 | 2024 | 5 | VK!G15177 |
| VKFTA | 2025 | 2025 | 5 | VK!H15177 |
| VKFTA | 2026 | 2026 | 5 | VK!I15177 |
| VKFTA | 2027 | 2027 | 5 | VK!J15177 |
| VCFTA | 2022 | 2022 | | VC!15232 |
| VCFTA | 2023 | 2023 | | VC!15232 |
| VCFTA | 2024 | 2024 | | VC!15232 |
| VCFTA | 2025 | 2025 | | VC!15232 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | | VC!15232 |
| VCFTA | 2027 | 2027 | | VC!15232 |
| VN-EAEU | 2022 | 2022 | | EAV!15211 |
| VN-EAEU | 2023 | 2023 | | EAV!15211 |
| VN-EAEU | 2024 | 2024 | | EAV!15211 |
| VN-EAEU | 2025 | 2025 | | EAV!15211 |
| VN-EAEU | 2026 | 2026 | | EAV!15211 |
| VN-EAEU | 2027 | 2027 | | EAV!15211 |
| AHKFTA | 2022 | 2022 | | AKH!15209 |
| AHKFTA | 2023 | 2023 | | AKH!15209 |
| AHKFTA | 2024 | 2024 | | AKH!15209 |
| AHKFTA | 2025 | 2025 | | AKH!15209 |
| AHKFTA | 2026 | 2026 | | AKH!15209 |
| AHKFTA | 2027 | 2027 | | AKH!15209 |
| EVFTA | 2022 | 2022 | | EV-NK!15215 |
| EVFTA | 2023 | 2023 | | EV-NK!15215 |
| EVFTA | 2024 | 2024 | | EV-NK!15215 |
| EVFTA | 2025 | 2025 | | EV-NK!15215 |
| EVFTA | 2026 | 2026 | | EV-NK!15215 |
| EVFTA | 2027 | 2027 | | EV-NK!15215 |
| UKVFTA | 2022 | 2022 | | UKV!15214 |
| UKVFTA | 2023 | 2023 | | UKV!15214 |
| UKVFTA | 2024 | 2024 | | UKV!15214 |
| UKVFTA | 2025 | 2025 | | UKV!15214 |
| UKVFTA | 2026 | 2026 | | UKV!15214 |
| UKVFTA | 2027 | 2027 | | UKV!15214 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D15207 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E15207 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F15207 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G15207 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H15207 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I15207 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J15207 |
| RCEP A | 2022 | 2022 | | RCEPT-A!15202 |
| RCEP A | 2023 | 2023 | | RCEPT-A!15202 |
| RCEP A | 2024 | 2024 | | RCEPT-A!15202 |
| RCEP A | 2025 | 2025 | | RCEPT-A!15202 |
| RCEP A | 2026 | 2026 | | RCEPT-A!15202 |
| RCEP A | 2027 | 2027 | | RCEPT-A!15202 |
| RCEP B | 2022 | 2022 | | B!15202 |
| RCEP B | 2023 | 2023 | | B!15202 |
| RCEP B | 2024 | 2024 | | B!15202 |
| RCEP B | 2025 | 2025 | | B!15202 |
| RCEP B | 2026 | 2026 | | B!15202 |
| RCEP B | 2027 | 2027 | | B!15202 |
| RCEP C | 2022 | 2022 | | C!15202 |
| RCEP C | 2023 | 2023 | | C!15202 |
| RCEP C | 2024 | 2024 | | C!15202 |
| RCEP C | 2025 | 2025 | | C!15202 |
| RCEP C | 2026 | 2026 | | C!15202 |
| RCEP C | 2027 | 2027 | | C!15202 |
| RCEP D | 2022 | 2022 | | D!15201 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | | D!15201 |
| RCEP D | 2024 | 2024 | | D!15201 |
| RCEP D | 2025 | 2025 | | D!15201 |
| RCEP D | 2026 | 2026 | | D!15201 |
| RCEP D | 2027 | 2027 | | D!15201 |
| RCEP E | 2022 | 2022 | | E!15205 |
| RCEP E | 2023 | 2023 | | E!15205 |
| RCEP E | 2024 | 2024 | | E!15205 |
| RCEP E | 2025 | 2025 | | E!15205 |
| RCEP E | 2026 | 2026 | | E!15205 |
| RCEP E | 2027 | 2027 | | E!15205 |
| RCEP F | 2022 | 2022 | | F!15202 |
| RCEP F | 2023 | 2023 | | F!15202 |
| RCEP F | 2024 | 2024 | | F!15202 |
| RCEP F | 2025 | 2025 | | F!15202 |
| RCEP F | 2026 | 2026 | | F!15202 |
| RCEP F | 2027 | 2027 | | F!15202 |
| VIFTA | 2024 | 2024 | | VI!14169 |
| VIFTA | 2025 | 2025 | | VI!14169 |
| VIFTA | 2026 | 2026 | | VI!14169 |
| VIFTA | 2027 | 2027 | | VI!14169 |

## 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 8536.90 has 10 lines; 8536.90.40 is distinguished from its siblings by: Battery clamps, of a kind used for motor vehicles of heading 87.02, 87.03, 87.04 or 87.11. | 8536.90.12 For a current of less than 16 A; 8536.90.19 Other; 8536.90.22 For a current of less than 16 A; 8536.90.29 Other; 8536.90.32 For a current of less than 16 A; 8536.90.39 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Not verified – check required |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 8536.90.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8536.90.40 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | 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 8536.90.40. 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 8536.90.40 was checked against BT2026 (cell BT2026!N15855), 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 |
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| 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.