Vietnam Tariff Intelligence

HS 8535.29.10 detail

HS code	8535.29.10
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 / - Automatic circuit breakers: / - - Other: / - - - Earth leakage circuit breaker
Unit	chiếc
Generated	05/11/2026 15:25:10
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/85352910/

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!K15753
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N15753
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15753
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	0%	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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	1.7	1.7%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15088

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E15020
ATIGA	2023	2023	0	AT!F15020
ATIGA	2024	2024	0	AT!G15020
ATIGA	2025	2025	0	AT!H15020
ATIGA	2026	2026	0	AT!I15020
ATIGA	2027	2027	0	AT!J15020
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15074
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15074
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15074
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15074
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15074
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15074
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15075
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15075
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15075
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15075
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15075
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15075
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15078
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15026
AIFTA	30/12/2022	2022	0	AI!F15034
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15034
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15034
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15034
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15034
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15034

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E15074
VKFTA	2023	2023	0	VK!F15074
VKFTA	2024	2024	0	VK!G15074
VKFTA	2025	2025	0	VK!H15074
VKFTA	2026	2026	0	VK!I15074
VKFTA	2027	2027	0	VK!J15074
VCFTA	2022	2022	5	VC!D15129
VCFTA	2023	2023	5	VC!E15129
VCFTA	2024	2024	0	VC!F15129
VCFTA	2025	2025	0	VC!G15129
VCFTA	2026	2026	0	VC!H15129
VCFTA	2027	2027	0	VC!I15129
VN-EAEU	2022	2022	0	EAV!D15108
VN-EAEU	2023	2023	0	EAV!E15108
VN-EAEU	2024	2024	0	EAV!F15108
VN-EAEU	2025	2025	0	EAV!G15108
VN-EAEU	2026	2026	0	EAV!H15108
VN-EAEU	2027	2027	0	EAV!I15108
AHKFTA	2022	2022	0	AKH!D15106
AHKFTA	2023	2023	0	AKH!E15106
AHKFTA	2024	2024	0	AKH!F15106
AHKFTA	2025	2025	0	AKH!G15106
AHKFTA	2026	2026	0	AKH!H15106
AHKFTA	2027	2027	0	AKH!I15106
EVFTA	2022	2022	0	EV-NK!D15112
EVFTA	2023	2023	0	EV-NK!E15112

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F15112
EVFTA	2025	2025	0	EV-NK!G15112
EVFTA	2026	2026	0	EV-NK!H15112
EVFTA	2027	2027	0	EV-NK!I15112
UKVFTA	2022	2022	0	UKV!D15111
UKVFTA	2023	2023	0	UKV!E15111
UKVFTA	2024	2024	0	UKV!F15111
UKVFTA	2025	2025	0	UKV!G15111
UKVFTA	2026	2026	0	UKV!H15111
UKVFTA	2027	2027	0	UKV!I15111
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15104
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15104
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15104
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15104
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15104
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15104
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15104
RCEP A	2022	2022	0	RCEPT-A!D15099
RCEP A	2023	2023	0	RCEPT-A!E15099
RCEP A	2024	2024	0	RCEPT-A!F15099
RCEP A	2025	2025	0	RCEPT-A!G15099
RCEP A	2026	2026	0	RCEPT-A!H15099
RCEP A	2027	2027	0	RCEPT-A!I15099
RCEP B	2022	2022	0	B!D15099
RCEP B	2023	2023	0	B!E15099
RCEP B	2024	2024	0	B!F15099

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G15099
RCEP B	2026	2026	0	B!H15099
RCEP B	2027	2027	0	B!I15099
RCEP C	2022	2022	0	C!D15099
RCEP C	2023	2023	0	C!E15099
RCEP C	2024	2024	0	C!F15099
RCEP C	2025	2025	0	C!G15099
RCEP C	2026	2026	0	C!H15099
RCEP C	2027	2027	0	C!I15099
RCEP D	2022	2022	0	D!D15098
RCEP D	2023	2023	0	D!E15098
RCEP D	2024	2024	0	D!F15098
RCEP D	2025	2025	0	D!G15098
RCEP D	2026	2026	0	D!H15098
RCEP D	2027	2027	0	D!I15098
RCEP E	2022	2022	0	E!D15102
RCEP E	2023	2023	0	E!E15102
RCEP E	2024	2024	0	E!F15102
RCEP E	2025	2025	0	E!G15102
RCEP E	2026	2026	0	E!H15102
RCEP E	2027	2027	0	E!I15102
RCEP F	2022	2022	0	F!D15099
RCEP F	2023	2023	0	F!E15099
RCEP F	2024	2024	0	F!F15099
RCEP F	2025	2025	0	F!G15099
RCEP F	2026	2026	0	F!H15099

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I15099
VIFTA	2024	2024	2.6	VI!F14067
VIFTA	2025	2025	2.1	VI!G14067
VIFTA	2026	2026	1.7	VI!H14067
VIFTA	2027	2027	1.3	VI!I14067

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 8535.29 has 2 lines; 8535.29.10 is distinguished from its siblings by: Earth leakage circuit breaker.	8535.29.90 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 8535.29.10. 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 8535.29.10 was checked against BT2026 (cell BT2026!N15753), 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.