Vietnam Tariff Intelligence

HS 8535.90.90 detail

HS code	8535.90.90
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 / - Other: / - - Other
Unit	chiếc
Generated	03/11/2026 14:11:48
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/85359090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15765
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15765
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15765
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
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-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
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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E15100
ATIGA	2022	2022	0	AT!E15032
ATIGA	2023	2023	0	AT!F15032
ATIGA	2024	2024	0	AT!G15032
ATIGA	2025	2025	0	AT!H15032
ATIGA	2026	2026	0	AT!I15032
ATIGA	2027	2027	0	AT!J15032
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15086
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15086
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15086
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15086

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15086
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15086
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15087
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15087
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15087
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15087
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15087
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15087
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15090
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15038
AIFTA	30/12/2022	2022	0	AI!F15046
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15046
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15046
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15046
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15046
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15046
VKFTA	2022	2022	0	VK!E15086
VKFTA	2023	2023	0	VK!F15086
VKFTA	2024	2024	0	VK!G15086
VKFTA	2025	2025	0	VK!H15086
VKFTA	2026	2026	0	VK!I15086
VKFTA	2027	2027	0	VK!J15086
VCFTA	2022	2022	0	VC!D15141
VCFTA	2023	2023	0	VC!E15141
VCFTA	2024	2024	0	VC!F15141
VCFTA	2025	2025	0	VC!G15141

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15141
VCFTA	2027	2027	0	VC!I15141
VN-EAEU	2022	2022	*	EAV!D15120
VN-EAEU	2023	2023	*	EAV!E15120
VN-EAEU	2024	2024	*	EAV!F15120
VN-EAEU	2025	2025	*	EAV!G15120
VN-EAEU	2026	2026	*	EAV!H15120
VN-EAEU	2027	2027	*	EAV!I15120
AHKFTA	2022	2022	0	AKH!D15118
AHKFTA	2023	2023	0	AKH!E15118
AHKFTA	2024	2024	0	AKH!F15118
AHKFTA	2025	2025	0	AKH!G15118
AHKFTA	2026	2026	0	AKH!H15118
AHKFTA	2027	2027	0	AKH!I15118
EVFTA	2022	2022	0	EV-NK!D15124
EVFTA	2023	2023	0	EV-NK!E15124
EVFTA	2024	2024	0	EV-NK!F15124
EVFTA	2025	2025	0	EV-NK!G15124
EVFTA	2026	2026	0	EV-NK!H15124
EVFTA	2027	2027	0	EV-NK!I15124
UKVFTA	2022	2022	0	UKV!D15123
UKVFTA	2023	2023	0	UKV!E15123
UKVFTA	2024	2024	0	UKV!F15123
UKVFTA	2025	2025	0	UKV!G15123
UKVFTA	2026	2026	0	UKV!H15123
UKVFTA	2027	2027	0	UKV!I15123

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15116
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15116
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15116
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15116
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15116
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15116
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15116
RCEP A	2022	2022	0	RCEPT-A!D15111
RCEP A	2023	2023	0	RCEPT-A!E15111
RCEP A	2024	2024	0	RCEPT-A!F15111
RCEP A	2025	2025	0	RCEPT-A!G15111
RCEP A	2026	2026	0	RCEPT-A!H15111
RCEP A	2027	2027	0	RCEPT-A!I15111
RCEP B	2022	2022	0	B!D15111
RCEP B	2023	2023	0	B!E15111
RCEP B	2024	2024	0	B!F15111
RCEP B	2025	2025	0	B!G15111
RCEP B	2026	2026	0	B!H15111
RCEP B	2027	2027	0	B!I15111
RCEP C	2022	2022	0	C!D15111
RCEP C	2023	2023	0	C!E15111
RCEP C	2024	2024	0	C!F15111
RCEP C	2025	2025	0	C!G15111
RCEP C	2026	2026	0	C!H15111
RCEP C	2027	2027	0	C!I15111
RCEP D	2022	2022	0	D!D15110

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E15110
RCEP D	2024	2024	0	D!F15110
RCEP D	2025	2025	0	D!G15110
RCEP D	2026	2026	0	D!H15110
RCEP D	2027	2027	0	D!I15110
RCEP E	2022	2022	0	E!D15114
RCEP E	2023	2023	0	E!E15114
RCEP E	2024	2024	0	E!F15114
RCEP E	2025	2025	0	E!G15114
RCEP E	2026	2026	0	E!H15114
RCEP E	2027	2027	0	E!I15114
RCEP F	2022	2022	0	F!D15111
RCEP F	2023	2023	0	F!E15111
RCEP F	2024	2024	0	F!F15111
RCEP F	2025	2025	0	F!G15111
RCEP F	2026	2026	0	F!H15111
RCEP F	2027	2027	0	F!I15111
VIFTA	2024	2024	0	VI!F14079
VIFTA	2025	2025	0	VI!G14079
VIFTA	2026	2026	0	VI!H14079
VIFTA	2027	2027	0	VI!I14079

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8535.90 has 3 lines; 8535.90.90 is distinguished from its siblings by: Other.	8535.90.10 Bushing assemblies and tap changer assemblies for electricity distribution or power transformers; 8535.90.20 Change-over switches of a kind used for starting electric motors	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 8535.90.90. 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 0% for 8535.90.90 was checked against BT2026 (cell BT2026!N15765), 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

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.