Vietnam Tariff Intelligence

HS 8536.10.99 detail

HS code	8536.10.99
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 / - Fuses: / - - Other: / - - - Other
Unit	chiếc
Generated	05/11/2026 16:45:40
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/85361099/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15777
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N15777
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15777
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
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
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
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

AHKFTA	15	15%	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
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	24	24%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
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!E15113
ATIGA	2022	2022	0	AT!E15045
ATIGA	2023	2023	0	AT!F15045
ATIGA	2024	2024	0	AT!G15045
ATIGA	2025	2025	0	AT!H15045
ATIGA	2026	2026	0	AT!I15045
ATIGA	2027	2027	0	AT!J15045
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E15099
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F15099
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G15099
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H15099

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I15099
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J15099
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E15100
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F15100
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G15100
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H15100
VJEPA	01/4/2026 - 31/3/2027	2026	30	VJ!I15100
VJEPA	01/4/2027 - 31/3/2028	2027	30	VJ!J15100
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F15103
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15051
AIFTA	30/12/2022	2022	*	AI!F15059
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15059
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15059
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15059
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15059
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15059
VKFTA	2022	2022	24	VK!E15099
VKFTA	2023	2023	24	VK!F15099
VKFTA	2024	2024	24	VK!G15099
VKFTA	2025	2025	24	VK!H15099
VKFTA	2026	2026	24	VK!I15099
VKFTA	2027	2027	24	VK!J15099
VCFTA	2022	2022	5	VC!D15154
VCFTA	2023	2023	3	VC!E15154
VCFTA	2024	2024	0	VC!F15154
VCFTA	2025	2025	0	VC!G15154

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15154
VCFTA	2027	2027	0	VC!I15154
VN-EAEU	2022	2022	6,8	EAV!D15133
VN-EAEU	2023	2023	4,5	EAV!E15133
VN-EAEU	2024	2024	2,3	EAV!F15133
VN-EAEU	2025	2025	0	EAV!G15133
VN-EAEU	2026	2026	0	EAV!H15133
VN-EAEU	2027	2027	0	EAV!I15133
AHKFTA	2022	2022	15	AKH!D15131
AHKFTA	2023	2023	15	AKH!E15131
AHKFTA	2024	2024	15	AKH!F15131
AHKFTA	2025	2025	15	AKH!G15131
AHKFTA	2026	2026	15	AKH!H15131
AHKFTA	2027	2027	15	AKH!I15131
EVFTA	2022	2022	12,5	EV-NK!D15137
EVFTA	2023	2023	8,3	EV-NK!E15137
EVFTA	2024	2024	4,1	EV-NK!F15137
EVFTA	2025	2025	0	EV-NK!G15137
EVFTA	2026	2026	0	EV-NK!H15137
EVFTA	2027	2027	0	EV-NK!I15137
UKVFTA	2022	2022	12,5	UKV!D15136
UKVFTA	2023	2023	8,3	UKV!E15136
UKVFTA	2024	2024	4,1	UKV!F15136
UKVFTA	2025	2025	0	UKV!G15136
UKVFTA	2026	2026	0	UKV!H15136
UKVFTA	2027	2027	0	UKV!I15136

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15129
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15129
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15129
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15129
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15129
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15129
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15129
RCEP A	2022	2022	13,5	RCEPT-A!D15124
RCEP A	2023	2023	12	RCEPT-A!E15124
RCEP A	2024	2024	10,5	RCEPT-A!F15124
RCEP A	2025	2025	9	RCEPT-A!G15124
RCEP A	2026	2026	7,5	RCEPT-A!H15124
RCEP A	2027	2027	6	RCEPT-A!I15124
RCEP B	2022	2022	13,5	B!D15124
RCEP B	2023	2023	12	B!E15124
RCEP B	2024	2024	10,5	B!F15124
RCEP B	2025	2025	9	B!G15124
RCEP B	2026	2026	7,5	B!H15124
RCEP B	2027	2027	6	B!I15124
RCEP C	2022	2022	13,5	C!D15124
RCEP C	2023	2023	12	C!E15124
RCEP C	2024	2024	10,5	C!F15124
RCEP C	2025	2025	9	C!G15124
RCEP C	2026	2026	7,5	C!H15124
RCEP C	2027	2027	6	C!I15124
RCEP D	2022	2022	13,6	D!D15123

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	12,3	D!E15123
RCEP D	2024	2024	10,9	D!F15123
RCEP D	2025	2025	9,5	D!G15123
RCEP D	2026	2026	8,2	D!H15123
RCEP D	2027	2027	6,8	D!I15123
RCEP E	2022	2022	13,5	E!D15127
RCEP E	2023	2023	12	E!E15127
RCEP E	2024	2024	10,5	E!F15127
RCEP E	2025	2025	9	E!G15127
RCEP E	2026	2026	7,5	E!H15127
RCEP E	2027	2027	6	E!I15127
RCEP F	2022	2022	13,5	F!D15124
RCEP F	2023	2023	12	F!E15124
RCEP F	2024	2024	10,5	F!F15124
RCEP F	2025	2025	9	F!G15124
RCEP F	2026	2026	7,5	F!H15124
RCEP F	2027	2027	6	F!I15124
VIFTA	2024	2024	13.5	VI!F14091
VIFTA	2025	2025	12	VI!G14091
VIFTA	2026	2026	10.5	VI!H14091
VIFTA	2027	2027	9	VI!I14091

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 15%, AKFTA 24%, VKFTA 24%, AJCEP 30%, VJEPA 30%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 8536.10 has 8 lines; 8536.10.99 is distinguished from its siblings by: Other.	8536.10.11 Suitable for use in electric fans; 8536.10.12 Other, for a current of less than 16 A; 8536.10.13 Fuse blocks, of a kind used for motor vehicles; 8536.10.19 Other; 8536.10.91 Suitable for use in electric fans; 8536.10.92 Other, for a current of less than 16 A	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 8536.10.99. 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 15% for 8536.10.99 was checked against BT2026 (cell BT2026!N15777), 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.