Vietnam Tariff Intelligence

HS 8536.49.90 detail

HS code	8536.49.90
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 / - Relays: / - - Other: / - - - Other
Unit	chiếc
Generated	10/11/2026 17:45:27
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/85364990/

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!K15803
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15803
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15803
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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	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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15139

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E15071
ATIGA	2023	2023	0	AT!F15071
ATIGA	2024	2024	0	AT!G15071
ATIGA	2025	2025	0	AT!H15071
ATIGA	2026	2026	0	AT!I15071
ATIGA	2027	2027	0	AT!J15071
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E15125
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15125
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15125
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15125
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15125
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15125
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15126
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15126
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15126
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15126
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15126
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15126
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F15129
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15077
AIFTA	30/12/2022	2022	5	AI!F15085
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G15085
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H15085
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I15085
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J15085
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K15085

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	2	VK!E15125
VKFTA	2023	2023	1	VK!F15125
VKFTA	2024	2024	0	VK!G15125
VKFTA	2025	2025	0	VK!H15125
VKFTA	2026	2026	0	VK!I15125
VKFTA	2027	2027	0	VK!J15125
VCFTA	2022	2022	2	VC!D15180
VCFTA	2023	2023	1	VC!E15180
VCFTA	2024	2024	0	VC!F15180
VCFTA	2025	2025	0	VC!G15180
VCFTA	2026	2026	0	VC!H15180
VCFTA	2027	2027	0	VC!I15180
VN-EAEU	2022	2022	2,7	EAV!D15159
VN-EAEU	2023	2023	1,8	EAV!E15159
VN-EAEU	2024	2024	0,9	EAV!F15159
VN-EAEU	2025	2025	0	EAV!G15159
VN-EAEU	2026	2026	0	EAV!H15159
VN-EAEU	2027	2027	0	EAV!I15159
AHKFTA	2022	2022	0	AKH!D15157
AHKFTA	2023	2023	0	AKH!E15157
AHKFTA	2024	2024	0	AKH!F15157
AHKFTA	2025	2025	0	AKH!G15157
AHKFTA	2026	2026	0	AKH!H15157
AHKFTA	2027	2027	0	AKH!I15157
EVFTA	2022	2022	5	EV-NK!D15163
EVFTA	2023	2023	3,3	EV-NK!E15163

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,6	EV-NK!F15163
EVFTA	2025	2025	0	EV-NK!G15163
EVFTA	2026	2026	0	EV-NK!H15163
EVFTA	2027	2027	0	EV-NK!I15163
UKVFTA	2022	2022	5	UKV!D15162
UKVFTA	2023	2023	3,3	UKV!E15162
UKVFTA	2024	2024	1,6	UKV!F15162
UKVFTA	2025	2025	0	UKV!G15162
UKVFTA	2026	2026	0	UKV!H15162
UKVFTA	2027	2027	0	UKV!I15162
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15155
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15155
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15155
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15155
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15155
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15155
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15155
RCEP A	2022	2022	0	RCEPT-A!D15150
RCEP A	2023	2023	0	RCEPT-A!E15150
RCEP A	2024	2024	0	RCEPT-A!F15150
RCEP A	2025	2025	0	RCEPT-A!G15150
RCEP A	2026	2026	0	RCEPT-A!H15150
RCEP A	2027	2027	0	RCEPT-A!I15150
RCEP B	2022	2022	0	B!D15150
RCEP B	2023	2023	0	B!E15150
RCEP B	2024	2024	0	B!F15150

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G15150
RCEP B	2026	2026	0	B!H15150
RCEP B	2027	2027	0	B!I15150
RCEP C	2022	2022	0	C!D15150
RCEP C	2023	2023	0	C!E15150
RCEP C	2024	2024	0	C!F15150
RCEP C	2025	2025	0	C!G15150
RCEP C	2026	2026	0	C!H15150
RCEP C	2027	2027	0	C!I15150
RCEP D	2022	2022	0	D!D15149
RCEP D	2023	2023	0	D!E15149
RCEP D	2024	2024	0	D!F15149
RCEP D	2025	2025	0	D!G15149
RCEP D	2026	2026	0	D!H15149
RCEP D	2027	2027	0	D!I15149
RCEP E	2022	2022	0	E!D15153
RCEP E	2023	2023	0	E!E15153
RCEP E	2024	2024	0	E!F15153
RCEP E	2025	2025	0	E!G15153
RCEP E	2026	2026	0	E!H15153
RCEP E	2027	2027	0	E!I15153
RCEP F	2022	2022	0	F!D15150
RCEP F	2023	2023	0	F!E15150
RCEP F	2024	2024	0	F!F15150
RCEP F	2025	2025	0	F!G15150
RCEP F	2026	2026	0	F!H15150

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I15150
VIFTA	2024	2024	0	VI!F14117
VIFTA	2025	2025	0	VI!G14117
VIFTA	2026	2026	0	VI!H14117
VIFTA	2027	2027	0	VI!I14117

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
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	AIFTA 5%, AKFTA 24%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 8536.49 has 2 lines; 8536.49.90 is distinguished from its siblings by: Other.	8536.49.10 Digital relays	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 8536.49.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 8536.49.90 was checked against BT2026 (cell BT2026!N15803), 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)
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.