Vietnam Tariff Intelligence

HS 8536.50.59 detail

HS code	8536.50.59
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 switches: / - - Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches); electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 volts; electro-mechanical snap-action switches for a current not exceeding 11 A: / - - - Other
Unit	chiếc
Generated	05/11/2026 21:06:25
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/85365059/

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!K15813
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15813
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15813
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-BN, KH)	0% (except BN, KH)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15149
ATIGA	2022	2022	0	AT!E15081
ATIGA	2023	2023	0	AT!F15081
ATIGA	2024	2024	0	AT!G15081
ATIGA	2025	2025	0	AT!H15081
ATIGA	2026	2026	0	AT!I15081
ATIGA	2027	2027	0	AT!J15081
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15135

FTA	Period	Year	Source value	Source
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15135
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15135
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15135
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15135
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15135
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15136
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15136
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15136
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15136
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15136
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15136
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15139
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15087
AIFTA	30/12/2022	2022	5	AI!F15095
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G15095
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H15095
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I15095
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J15095
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K15095
VKFTA	2022	2022	0	VK!E15135
VKFTA	2023	2023	0	VK!F15135
VKFTA	2024	2024	0	VK!G15135
VKFTA	2025	2025	0	VK!H15135
VKFTA	2026	2026	0	VK!I15135
VKFTA	2027	2027	0	VK!J15135
VCFTA	2022	2022	0	VC!D15190

FTA	Period	Year	Source value	Source
VCFTA	2023	2023	0	VC!E15190
VCFTA	2024	2024	0	VC!F15190
VCFTA	2025	2025	0	VC!G15190
VCFTA	2026	2026	0	VC!H15190
VCFTA	2027	2027	0	VC!I15190
VN-EAEU	2022	2022	0	EAV!D15169
VN-EAEU	2023	2023	0	EAV!E15169
VN-EAEU	2024	2024	0	EAV!F15169
VN-EAEU	2025	2025	0	EAV!G15169
VN-EAEU	2026	2026	0	EAV!H15169
VN-EAEU	2027	2027	0	EAV!I15169
AHKFTA	2022	2022	0	AKH!D15167
AHKFTA	2023	2023	0	AKH!E15167
AHKFTA	2024	2024	0	AKH!F15167
AHKFTA	2025	2025	0	AKH!G15167
AHKFTA	2026	2026	0	AKH!H15167
AHKFTA	2027	2027	0	AKH!I15167
EVFTA	2022	2022	2,5	EV-NK!D15173
EVFTA	2023	2023	1,6	EV-NK!E15173
EVFTA	2024	2024	0,8	EV-NK!F15173
EVFTA	2025	2025	0	EV-NK!G15173
EVFTA	2026	2026	0	EV-NK!H15173
EVFTA	2027	2027	0	EV-NK!I15173
UKVFTA	2022	2022	2,5	UKV!D15172
UKVFTA	2023	2023	1,6	UKV!E15172
UKVFTA	2024	2024	0,8	UKV!F15172

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G15172
UKVFTA	2026	2026	0	UKV!H15172
UKVFTA	2027	2027	0	UKV!I15172
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15165
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15165
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15165
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15165
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15165
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15165
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15165
RCEP A	2022	2022	0	RCEPT-A!D15160
RCEP A	2023	2023	0	RCEPT-A!E15160
RCEP A	2024	2024	0	RCEPT-A!F15160
RCEP A	2025	2025	0	RCEPT-A!G15160
RCEP A	2026	2026	0	RCEPT-A!H15160
RCEP A	2027	2027	0	RCEPT-A!I15160
RCEP B	2022	2022	0	B!D15160
RCEP B	2023	2023	0	B!E15160
RCEP B	2024	2024	0	B!F15160
RCEP B	2025	2025	0	B!G15160
RCEP B	2026	2026	0	B!H15160
RCEP B	2027	2027	0	B!I15160
RCEP C	2022	2022	0	C!D15160
RCEP C	2023	2023	0	C!E15160
RCEP C	2024	2024	0	C!F15160
RCEP C	2025	2025	0	C!G15160

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	0	C!H15160
RCEP C	2027	2027	0	C!I15160
RCEP D	2022	2022	0	D!D15159
RCEP D	2023	2023	0	D!E15159
RCEP D	2024	2024	0	D!F15159
RCEP D	2025	2025	0	D!G15159
RCEP D	2026	2026	0	D!H15159
RCEP D	2027	2027	0	D!I15159
RCEP E	2022	2022	0	E!D15163
RCEP E	2023	2023	0	E!E15163
RCEP E	2024	2024	0	E!F15163
RCEP E	2025	2025	0	E!G15163
RCEP E	2026	2026	0	E!H15163
RCEP E	2027	2027	0	E!I15163
RCEP F	2022	2022	0	F!D15160
RCEP F	2023	2023	0	F!E15160
RCEP F	2024	2024	0	F!F15160
RCEP F	2025	2025	0	F!G15160
RCEP F	2026	2026	0	F!H15160
RCEP F	2027	2027	0	F!I15160
VIFTA	2024	2024	0	VI!F14127
VIFTA	2025	2025	0	VI!G14127
VIFTA	2026	2026	0	VI!H14127
VIFTA	2027	2027	0	VI!I14127

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	AIFTA 5%: 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 8536.50 has 12 lines; 8536.50.59 is distinguished from its siblings by: Other.	8536.50.20 Over-current and residual-current automatic switches; 8536.50.32 Of a kind suitable for use in electric fans or in radio equipment; 8536.50.33 Other, of a rated current carrying capacity of less than 16 A; 8536.50.39 Other; 8536.50.40 Miniature switches suitable for use in rice cookers or toaster ovens; 8536.50.51 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 8536.50.59. 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 8536.50.59 was checked against BT2026 (cell BT2026!N15813), 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.