Vietnam Tariff Intelligence

HS 8536.50.95 detail

HS code	8536.50.95
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: / - - Other: / - - - Change-over switches of a kind used for starting electric motors; fuse switches
Unit	chiếc
Generated	04/11/2026 08:15:18
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/85365095/

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!K15818
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N15818
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15818
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 (-KH, PH)	0% (except KH, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,3	10.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	11,3	11.3%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15154
ATIGA	2022	2022	0	AT!E15086
ATIGA	2023	2023	0	AT!F15086
ATIGA	2024	2024	0	AT!G15086
ATIGA	2025	2025	0	AT!H15086
ATIGA	2026	2026	0	AT!I15086
ATIGA	2027	2027	0	AT!J15086
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E15140
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15140
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15140
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15140

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15140
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15140
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15141
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15141
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15141
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15141
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15141
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15141
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15144
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15092
AIFTA	30/12/2022	2022	5	AI!F15100
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G15100
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H15100
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I15100
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J15100
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K15100
VKFTA	2022	2022	0	VK!E15140
VKFTA	2023	2023	0	VK!F15140
VKFTA	2024	2024	0	VK!G15140
VKFTA	2025	2025	0	VK!H15140
VKFTA	2026	2026	0	VK!I15140
VKFTA	2027	2027	0	VK!J15140
VCFTA	2022	2022	3	VC!D15195
VCFTA	2023	2023	1	VC!E15195
VCFTA	2024	2024	0	VC!F15195
VCFTA	2025	2025	0	VC!G15195

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15195
VCFTA	2027	2027	0	VC!I15195
VN-EAEU	2022	2022	4,1	EAV!D15174
VN-EAEU	2023	2023	2,7	EAV!E15174
VN-EAEU	2024	2024	1,4	EAV!F15174
VN-EAEU	2025	2025	0	EAV!G15174
VN-EAEU	2026	2026	0	EAV!H15174
VN-EAEU	2027	2027	0	EAV!I15174
AHKFTA	2022	2022	15	AKH!D15172
AHKFTA	2023	2023	15	AKH!E15172
AHKFTA	2024	2024	15	AKH!F15172
AHKFTA	2025	2025	15	AKH!G15172
AHKFTA	2026	2026	15	AKH!H15172
AHKFTA	2027	2027	15	AKH!I15172
EVFTA	2022	2022	7,5	EV-NK!D15178
EVFTA	2023	2023	5	EV-NK!E15178
EVFTA	2024	2024	2,5	EV-NK!F15178
EVFTA	2025	2025	0	EV-NK!G15178
EVFTA	2026	2026	0	EV-NK!H15178
EVFTA	2027	2027	0	EV-NK!I15178
UKVFTA	2022	2022	7,5	UKV!D15177
UKVFTA	2023	2023	5	UKV!E15177
UKVFTA	2024	2024	2,5	UKV!F15177
UKVFTA	2025	2025	0	UKV!G15177
UKVFTA	2026	2026	0	UKV!H15177
UKVFTA	2027	2027	0	UKV!I15177

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15170
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15170
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15170
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15170
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15170
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15170
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15170
RCEP A	2022	2022	14	RCEPT-A!D15165
RCEP A	2023	2023	13	RCEPT-A!E15165
RCEP A	2024	2024	12	RCEPT-A!F15165
RCEP A	2025	2025	11	RCEPT-A!G15165
RCEP A	2026	2026	10	RCEPT-A!H15165
RCEP A	2027	2027	9	RCEPT-A!I15165
RCEP B	2022	2022	14	B!D15165
RCEP B	2023	2023	13	B!E15165
RCEP B	2024	2024	12	B!F15165
RCEP B	2025	2025	11	B!G15165
RCEP B	2026	2026	10	B!H15165
RCEP B	2027	2027	9	B!I15165
RCEP C	2022	2022	14,3	C!D15165
RCEP C	2023	2023	13,5	C!E15165
RCEP C	2024	2024	12,8	C!F15165
RCEP C	2025	2025	12	C!G15165
RCEP C	2026	2026	11,3	C!H15165
RCEP C	2027	2027	10,5	C!I15165
RCEP D	2022	2022	14,1	D!D15164

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	13,1	D!E15164
RCEP D	2024	2024	12,2	D!F15164
RCEP D	2025	2025	11,3	D!G15164
RCEP D	2026	2026	10,3	D!H15164
RCEP D	2027	2027	9,4	D!I15164
RCEP E	2022	2022	14	E!D15168
RCEP E	2023	2023	13	E!E15168
RCEP E	2024	2024	12	E!F15168
RCEP E	2025	2025	11	E!G15168
RCEP E	2026	2026	10	E!H15168
RCEP E	2027	2027	9	E!I15168
RCEP F	2022	2022	14	F!D15165
RCEP F	2023	2023	13	F!E15165
RCEP F	2024	2024	12	F!F15165
RCEP F	2025	2025	11	F!G15165
RCEP F	2026	2026	10	F!H15165
RCEP F	2027	2027	9	F!I15165
VIFTA	2024	2024	13,5	VI!F14132
VIFTA	2025	2025	12	VI!G14132
VIFTA	2026	2026	10.5	VI!H14132
VIFTA	2027	2027	9	VI!I14132

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%: 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 8536.50 has 12 lines; 8536.50.95 is distinguished from its siblings by: Change-over switches of a kind used for starting electric motors; fuse switches.	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 8536.50.95. 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 8536.50.95 was checked against BT2026 (cell BT2026!N15818), 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.