Vietnam Tariff Intelligence

# HS 8536.50.96 detail

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|---|---|
| **HS code** | 8536.50.96 |
| **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: / - - - Other, for a current of less than 16 A |
| **Unit** | chiếc |
| **Generated** | 05/11/2026 18:36:37 |
| **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/85365096/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15819 |
| Preferential (MFN) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15819 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15819 |
| 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 |
| VIFTA | 0 | 0% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/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) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Annex B) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 5,5 | 5.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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 |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/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!E15155 |
| ATIGA | 2022 | 2022 | 0 | AT!E15087 |
| ATIGA | 2023 | 2023 | 0 | AT!F15087 |
| ATIGA | 2024 | 2024 | 0 | AT!G15087 |
| ATIGA | 2025 | 2025 | 0 | AT!H15087 |
| ATIGA | 2026 | 2026 | 0 | AT!I15087 |
| ATIGA | 2027 | 2027 | 0 | AT!J15087 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E15141 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F15141 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G15141 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H15141 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I15141 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J15141 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E15142 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F15142 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G15142 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H15142 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I15142 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J15142 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F15145 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H15093 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F15101 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G15101 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H15101 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I15101 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J15101 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K15101 |
| VKFTA | 2022 | 2022 | 2 | VK!E15141 |
| VKFTA | 2023 | 2023 | 1 | VK!F15141 |
| VKFTA | 2024 | 2024 | 0 | VK!G15141 |
| VKFTA | 2025 | 2025 | 0 | VK!H15141 |
| VKFTA | 2026 | 2026 | 0 | VK!I15141 |
| VKFTA | 2027 | 2027 | 0 | VK!J15141 |
| VCFTA | 2022 | 2022 | 5 | VC!D15196 |
| VCFTA | 2023 | 2023 | 5 | VC!E15196 |
| VCFTA | 2024 | 2024 | 0 | VC!F15196 |
| VCFTA | 2025 | 2025 | 0 | VC!G15196 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H15196 |
| VCFTA | 2027 | 2027 | 0 | VC!I15196 |
| VN-EAEU | 2022 | 2022 | 2,7 | EAV!D15175 |
| VN-EAEU | 2023 | 2023 | 1,8 | EAV!E15175 |
| VN-EAEU | 2024 | 2024 | 0,9 | EAV!F15175 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G15175 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H15175 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I15175 |
| AHKFTA | 2022 | 2022 | * | AKH!D15173 |
| AHKFTA | 2023 | 2023 | * | AKH!E15173 |
| AHKFTA | 2024 | 2024 | * | AKH!F15173 |
| AHKFTA | 2025 | 2025 | * | AKH!G15173 |
| AHKFTA | 2026 | 2026 | * | AKH!H15173 |
| AHKFTA | 2027 | 2027 | * | AKH!I15173 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D15179 |
| EVFTA | 2023 | 2023 | 3,3 | EV-NK!E15179 |
| EVFTA | 2024 | 2024 | 1,6 | EV-NK!F15179 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G15179 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H15179 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I15179 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D15178 |
| UKVFTA | 2023 | 2023 | 3,3 | UKV!E15178 |
| UKVFTA | 2024 | 2024 | 1,6 | UKV!F15178 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G15178 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H15178 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I15178 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D15171 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E15171 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F15171 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G15171 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H15171 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I15171 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J15171 |
| RCEP A | 2022 | 2022 | 9 | RCEPT-A!D15166 |
| RCEP A | 2023 | 2023 | 8 | RCEPT-A!E15166 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F15166 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G15166 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H15166 |
| RCEP A | 2027 | 2027 | 4 | RCEPT-A!I15166 |
| RCEP B | 2022 | 2022 | 9 | B!D15166 |
| RCEP B | 2023 | 2023 | 8 | B!E15166 |
| RCEP B | 2024 | 2024 | 7 | B!F15166 |
| RCEP B | 2025 | 2025 | 6 | B!G15166 |
| RCEP B | 2026 | 2026 | 5 | B!H15166 |
| RCEP B | 2027 | 2027 | 4 | B!I15166 |
| RCEP C | 2022 | 2022 | 9 | C!D15166 |
| RCEP C | 2023 | 2023 | 8 | C!E15166 |
| RCEP C | 2024 | 2024 | 7 | C!F15166 |
| RCEP C | 2025 | 2025 | 6 | C!G15166 |
| RCEP C | 2026 | 2026 | 5 | C!H15166 |
| RCEP C | 2027 | 2027 | 4 | C!I15166 |
| RCEP D | 2022 | 2022 | 9,1 | D!D15165 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 8,2 | D!E15165 |
| RCEP D | 2024 | 2024 | 7,3 | D!F15165 |
| RCEP D | 2025 | 2025 | 6,4 | D!G15165 |
| RCEP D | 2026 | 2026 | 5,5 | D!H15165 |
| RCEP D | 2027 | 2027 | 4,5 | D!I15165 |
| RCEP E | 2022 | 2022 | 9 | E!D15169 |
| RCEP E | 2023 | 2023 | 8 | E!E15169 |
| RCEP E | 2024 | 2024 | 7 | E!F15169 |
| RCEP E | 2025 | 2025 | 6 | E!G15169 |
| RCEP E | 2026 | 2026 | 5 | E!H15169 |
| RCEP E | 2027 | 2027 | 4 | E!I15169 |
| RCEP F | 2022 | 2022 | 9 | F!D15166 |
| RCEP F | 2023 | 2023 | 8 | F!E15166 |
| RCEP F | 2024 | 2024 | 7 | F!F15166 |
| RCEP F | 2025 | 2025 | 6 | F!G15166 |
| RCEP F | 2026 | 2026 | 5 | F!H15166 |
| RCEP F | 2027 | 2027 | 4 | F!I15166 |
| VIFTA | 2024 | 2024 | 6,7 | VI!F14133 |
| VIFTA | 2025 | 2025 | 3.3 | VI!G14133 |
| VIFTA | 2026 | 2026 | 0 | VI!H14133 |
| VIFTA | 2027 | 2027 | 0 | VI!I14133 |

## 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 |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8536.50 has 12 lines; 8536.50.96 is distinguished from its siblings by: Other, for a current of less than 16 A. | 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 |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 8536.50.96 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8536.50.96 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | 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 8536.50.96. 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 10% for 8536.50.96 was checked against BT2026 (cell BT2026!N15819), 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.