Vietnam Tariff Intelligence

HS 8536.90.12 detail

HS code	8536.90.12
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 apparatus: / - - Connection and contact elements for wires and cables; contact probes for wafer: / - - - For a current of less than 16 A
Unit	chiếc
Generated	04/11/2026 20:07:01
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/85369012/

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!K15847
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15847
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15847
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(-KH)	0% (except 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
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!E15183
ATIGA	2022	2022	0	AT!E15115
ATIGA	2023	2023	0	AT!F15115
ATIGA	2024	2024	0	AT!G15115
ATIGA	2025	2025	0	AT!H15115
ATIGA	2026	2026	0	AT!I15115
ATIGA	2027	2027	0	AT!J15115
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15169
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15169
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15169
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15169

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15169
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15169
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15170
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15170
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15170
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15170
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15170
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15170
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15173
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15121
AIFTA	30/12/2022	2022	5	AI!F15129
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G15129
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H15129
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I15129
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J15129
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K15129
VKFTA	2022	2022	0	VK!E15169
VKFTA	2023	2023	0	VK!F15169
VKFTA	2024	2024	0	VK!G15169
VKFTA	2025	2025	0	VK!H15169
VKFTA	2026	2026	0	VK!I15169
VKFTA	2027	2027	0	VK!J15169
VCFTA	2022	2022	0	VC!D15224
VCFTA	2023	2023	0	VC!E15224
VCFTA	2024	2024	0	VC!F15224
VCFTA	2025	2025	0	VC!G15224

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15224
VCFTA	2027	2027	0	VC!I15224
VN-EAEU	2022	2022	0	EAV!D15203
VN-EAEU	2023	2023	0	EAV!E15203
VN-EAEU	2024	2024	0	EAV!F15203
VN-EAEU	2025	2025	0	EAV!G15203
VN-EAEU	2026	2026	0	EAV!H15203
VN-EAEU	2027	2027	0	EAV!I15203
AHKFTA	2022	2022	0	AKH!D15201
AHKFTA	2023	2023	0	AKH!E15201
AHKFTA	2024	2024	0	AKH!F15201
AHKFTA	2025	2025	0	AKH!G15201
AHKFTA	2026	2026	0	AKH!H15201
AHKFTA	2027	2027	0	AKH!I15201
EVFTA	2022	2022	2,5	EV-NK!D15207
EVFTA	2023	2023	1,6	EV-NK!E15207
EVFTA	2024	2024	0,8	EV-NK!F15207
EVFTA	2025	2025	0	EV-NK!G15207
EVFTA	2026	2026	0	EV-NK!H15207
EVFTA	2027	2027	0	EV-NK!I15207
UKVFTA	2022	2022	2,5	UKV!D15206
UKVFTA	2023	2023	1,6	UKV!E15206
UKVFTA	2024	2024	0,8	UKV!F15206
UKVFTA	2025	2025	0	UKV!G15206
UKVFTA	2026	2026	0	UKV!H15206
UKVFTA	2027	2027	0	UKV!I15206

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15199
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15199
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15199
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15199
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15199
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15199
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15199
RCEP A	2022	2022	0	RCEPT-A!D15194
RCEP A	2023	2023	0	RCEPT-A!E15194
RCEP A	2024	2024	0	RCEPT-A!F15194
RCEP A	2025	2025	0	RCEPT-A!G15194
RCEP A	2026	2026	0	RCEPT-A!H15194
RCEP A	2027	2027	0	RCEPT-A!I15194
RCEP B	2022	2022	0	B!D15194
RCEP B	2023	2023	0	B!E15194
RCEP B	2024	2024	0	B!F15194
RCEP B	2025	2025	0	B!G15194
RCEP B	2026	2026	0	B!H15194
RCEP B	2027	2027	0	B!I15194
RCEP C	2022	2022	0	C!D15194
RCEP C	2023	2023	0	C!E15194
RCEP C	2024	2024	0	C!F15194
RCEP C	2025	2025	0	C!G15194
RCEP C	2026	2026	0	C!H15194
RCEP C	2027	2027	0	C!I15194
RCEP D	2022	2022	0	D!D15193

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E15193
RCEP D	2024	2024	0	D!F15193
RCEP D	2025	2025	0	D!G15193
RCEP D	2026	2026	0	D!H15193
RCEP D	2027	2027	0	D!I15193
RCEP E	2022	2022	0	E!D15197
RCEP E	2023	2023	0	E!E15197
RCEP E	2024	2024	0	E!F15197
RCEP E	2025	2025	0	E!G15197
RCEP E	2026	2026	0	E!H15197
RCEP E	2027	2027	0	E!I15197
RCEP F	2022	2022	0	F!D15194
RCEP F	2023	2023	0	F!E15194
RCEP F	2024	2024	0	F!F15194
RCEP F	2025	2025	0	F!G15194
RCEP F	2026	2026	0	F!H15194
RCEP F	2027	2027	0	F!I15194
VIFTA	2024	2024	0	VI!F14161
VIFTA	2025	2025	0	VI!G14161
VIFTA	2026	2026	0	VI!H14161
VIFTA	2027	2027	0	VI!I14161

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 8536.90 has 10 lines; 8536.90.12 is distinguished from its siblings by: For a current of less than 16 A.	8536.90.19 Other; 8536.90.22 For a current of less than 16 A; 8536.90.29 Other; 8536.90.32 For a current of less than 16 A; 8536.90.39 Other; 8536.90.40 Battery clamps, of a kind used for motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	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 8536.90.12. 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 0% for 8536.90.12 was checked against BT2026 (cell BT2026!N15847), 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.