Vietnam Tariff Intelligence

HS 8535.30.90 detail

HS code	8535.30.90
Description	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts / - Isolating switches and make-and-break switches: / - - Other
Unit	chiếc
Generated	09/11/2026 20:07:10
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/85353090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15760
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N15760
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15760
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
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	3.5	3.5%	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	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E15095
ATIGA	2022	2022	0	AT!E15027
ATIGA	2023	2023	0	AT!F15027
ATIGA	2024	2024	0	AT!G15027
ATIGA	2025	2025	0	AT!H15027
ATIGA	2026	2026	0	AT!I15027
ATIGA	2027	2027	0	AT!J15027
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15081
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15081
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15081
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15081

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15081
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15081
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15082
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15082
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15082
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15082
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15082
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15082
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15085
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15033
AIFTA	30/12/2022	2022	*	AI!F15041
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15041
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15041
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15041
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15041
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15041
VKFTA	2022	2022	0	VK!E15081
VKFTA	2023	2023	0	VK!F15081
VKFTA	2024	2024	0	VK!G15081
VKFTA	2025	2025	0	VK!H15081
VKFTA	2026	2026	0	VK!I15081
VKFTA	2027	2027	0	VK!J15081
VCFTA	2022	2022	0	VC!D15136
VCFTA	2023	2023	0	VC!E15136
VCFTA	2024	2024	0	VC!F15136
VCFTA	2025	2025	0	VC!G15136

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15136
VCFTA	2027	2027	0	VC!I15136
VN-EAEU	2022	2022	0	EAV!D15115
VN-EAEU	2023	2023	0	EAV!E15115
VN-EAEU	2024	2024	0	EAV!F15115
VN-EAEU	2025	2025	0	EAV!G15115
VN-EAEU	2026	2026	0	EAV!H15115
VN-EAEU	2027	2027	0	EAV!I15115
AHKFTA	2022	2022	3	AKH!D15113
AHKFTA	2023	2023	2	AKH!E15113
AHKFTA	2024	2024	2	AKH!F15113
AHKFTA	2025	2025	1	AKH!G15113
AHKFTA	2026	2026	1	AKH!H15113
AHKFTA	2027	2027	0	AKH!I15113
EVFTA	2022	2022	2,5	EV-NK!D15119
EVFTA	2023	2023	1,6	EV-NK!E15119
EVFTA	2024	2024	0,8	EV-NK!F15119
EVFTA	2025	2025	0	EV-NK!G15119
EVFTA	2026	2026	0	EV-NK!H15119
EVFTA	2027	2027	0	EV-NK!I15119
UKVFTA	2022	2022	2,5	UKV!D15118
UKVFTA	2023	2023	1,6	UKV!E15118
UKVFTA	2024	2024	0,8	UKV!F15118
UKVFTA	2025	2025	0	UKV!G15118
UKVFTA	2026	2026	0	UKV!H15118
UKVFTA	2027	2027	0	UKV!I15118

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15111
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15111
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15111
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15111
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15111
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15111
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15111
RCEP A	2022	2022	0	RCEPT-A!D15106
RCEP A	2023	2023	0	RCEPT-A!E15106
RCEP A	2024	2024	0	RCEPT-A!F15106
RCEP A	2025	2025	0	RCEPT-A!G15106
RCEP A	2026	2026	0	RCEPT-A!H15106
RCEP A	2027	2027	0	RCEPT-A!I15106
RCEP B	2022	2022	0	B!D15106
RCEP B	2023	2023	0	B!E15106
RCEP B	2024	2024	0	B!F15106
RCEP B	2025	2025	0	B!G15106
RCEP B	2026	2026	0	B!H15106
RCEP B	2027	2027	0	B!I15106
RCEP C	2022	2022	0	C!D15106
RCEP C	2023	2023	0	C!E15106
RCEP C	2024	2024	0	C!F15106
RCEP C	2025	2025	0	C!G15106
RCEP C	2026	2026	0	C!H15106
RCEP C	2027	2027	0	C!I15106
RCEP D	2022	2022	0	D!D15105

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E15105
RCEP D	2024	2024	0	D!F15105
RCEP D	2025	2025	0	D!G15105
RCEP D	2026	2026	0	D!H15105
RCEP D	2027	2027	0	D!I15105
RCEP E	2022	2022	0	E!D15109
RCEP E	2023	2023	0	E!E15109
RCEP E	2024	2024	0	E!F15109
RCEP E	2025	2025	0	E!G15109
RCEP E	2026	2026	0	E!H15109
RCEP E	2027	2027	0	E!I15109
RCEP F	2022	2022	0	F!D15106
RCEP F	2023	2023	0	F!E15106
RCEP F	2024	2024	0	F!F15106
RCEP F	2025	2025	0	F!G15106
RCEP F	2026	2026	0	F!H15106
RCEP F	2027	2027	0	F!I15106
VIFTA	2024	2024	4.5	VI!F14074
VIFTA	2025	2025	4	VI!G14074
VIFTA	2026	2026	3.5	VI!H14074
VIFTA	2027	2027	3	VI!I14074

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8535.30 has 4 lines; 8535.30.90 is distinguished from its siblings by: Other.	8535.30.11 Disconnectors having a voltage of less than 36 kV; 8535.30.19 Other; 8535.30.20 For a voltage of 66 kV or more	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 8535.30.90. 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 5% for 8535.30.90 was checked against BT2026 (cell BT2026!N15760), 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

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.