Vietnam Tariff Intelligence

HS 8536.20.91 detail

HS code	8536.20.91
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 / - Automatic circuit breakers: / - - Other: / - - - For a current of less than 16 A
Unit	chiếc
Generated	05/11/2026 20:55:00
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/85362091/

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!K15786
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N15786
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15786
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)	0% (except KH)	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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	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
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!E15122
ATIGA	2022	2022	0	AT!E15054
ATIGA	2023	2023	0	AT!F15054
ATIGA	2024	2024	0	AT!G15054
ATIGA	2025	2025	0	AT!H15054
ATIGA	2026	2026	0	AT!I15054
ATIGA	2027	2027	0	AT!J15054
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15108
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15108
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15108
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15108

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15108
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15108
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15109
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15109
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15109
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15109
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15109
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15109
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15112
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15060
AIFTA	30/12/2022	2022	*	AI!F15068
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15068
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15068
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15068
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15068
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15068
VKFTA	2022	2022	5	VK!E15108
VKFTA	2023	2023	5	VK!F15108
VKFTA	2024	2024	5	VK!G15108
VKFTA	2025	2025	5	VK!H15108
VKFTA	2026	2026	5	VK!I15108
VKFTA	2027	2027	5	VK!J15108
VCFTA	2022	2022	3	VC!D15163
VCFTA	2023	2023	1	VC!E15163
VCFTA	2024	2024	0	VC!F15163
VCFTA	2025	2025	0	VC!G15163

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15163
VCFTA	2027	2027	0	VC!I15163
VN-EAEU	2022	2022	4,1	EAV!D15142
VN-EAEU	2023	2023	2,7	EAV!E15142
VN-EAEU	2024	2024	1,4	EAV!F15142
VN-EAEU	2025	2025	0	EAV!G15142
VN-EAEU	2026	2026	0	EAV!H15142
VN-EAEU	2027	2027	0	EAV!I15142
AHKFTA	2022	2022	15	AKH!D15140
AHKFTA	2023	2023	15	AKH!E15140
AHKFTA	2024	2024	15	AKH!F15140
AHKFTA	2025	2025	15	AKH!G15140
AHKFTA	2026	2026	15	AKH!H15140
AHKFTA	2027	2027	15	AKH!I15140
EVFTA	2022	2022	7,5	EV-NK!D15146
EVFTA	2023	2023	5	EV-NK!E15146
EVFTA	2024	2024	2,5	EV-NK!F15146
EVFTA	2025	2025	0	EV-NK!G15146
EVFTA	2026	2026	0	EV-NK!H15146
EVFTA	2027	2027	0	EV-NK!I15146
UKVFTA	2022	2022	7,5	UKV!D15145
UKVFTA	2023	2023	5	UKV!E15145
UKVFTA	2024	2024	2,5	UKV!F15145
UKVFTA	2025	2025	0	UKV!G15145
UKVFTA	2026	2026	0	UKV!H15145
UKVFTA	2027	2027	0	UKV!I15145

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15138
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15138
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15138
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15138
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15138
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15138
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15138
RCEP A	2022	2022	13,5	RCEPT-A!D15133
RCEP A	2023	2023	12	RCEPT-A!E15133
RCEP A	2024	2024	10,5	RCEPT-A!F15133
RCEP A	2025	2025	9	RCEPT-A!G15133
RCEP A	2026	2026	7,5	RCEPT-A!H15133
RCEP A	2027	2027	6	RCEPT-A!I15133
RCEP B	2022	2022	13,5	B!D15133
RCEP B	2023	2023	12	B!E15133
RCEP B	2024	2024	10,5	B!F15133
RCEP B	2025	2025	9	B!G15133
RCEP B	2026	2026	7,5	B!H15133
RCEP B	2027	2027	6	B!I15133
RCEP C	2022	2022	13,5	C!D15133
RCEP C	2023	2023	12	C!E15133
RCEP C	2024	2024	10,5	C!F15133
RCEP C	2025	2025	9	C!G15133
RCEP C	2026	2026	7,5	C!H15133
RCEP C	2027	2027	6	C!I15133
RCEP D	2022	2022	13,6	D!D15132

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	12,3	D!E15132
RCEP D	2024	2024	10,9	D!F15132
RCEP D	2025	2025	9,5	D!G15132
RCEP D	2026	2026	8,2	D!H15132
RCEP D	2027	2027	6,8	D!I15132
RCEP E	2022	2022	13,5	E!D15136
RCEP E	2023	2023	12	E!E15136
RCEP E	2024	2024	10,5	E!F15136
RCEP E	2025	2025	9	E!G15136
RCEP E	2026	2026	7,5	E!H15136
RCEP E	2027	2027	6	E!I15136
RCEP F	2022	2022	13,5	F!D15133
RCEP F	2023	2023	12	F!E15133
RCEP F	2024	2024	10,5	F!F15133
RCEP F	2025	2025	9	F!G15133
RCEP F	2026	2026	7,5	F!H15133
RCEP F	2027	2027	6	F!I15133
VIFTA	2024	2024	13,5	VI!F14100
VIFTA	2025	2025	12	VI!G14100
VIFTA	2026	2026	10.5	VI!H14100
VIFTA	2027	2027	9	VI!I14100

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 8536.20 has 7 lines; 8536.20.91 is distinguished from its siblings by: For a current of less than 16 A.	8536.20.11 For a current of less than 16 A; 8536.20.12 For a current of 16 A or more, but not more than 32 A; 8536.20.13 For a current of more than 32 A, but not more than 1,000 A; 8536.20.19 Other; 8536.20.20 Of a kind incorporated into electro-thermic domestic appliances of heading 85.16; 8536.20.99 Other	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 8536.20.91. 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 8536.20.91 was checked against BT2026 (cell BT2026!N15786), 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.