Vietnam Tariff Intelligence

HS 8536.61.11 detail

HS code	8536.61.11
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 / - Lamp-holders, plugs and sockets: / - - Lamp-holders: / - - - Of a kind used for compact lamps or halogen lamps: / - - - - For a current of less than 16 A
Unit	chiếc
Generated	01/11/2026 21:46:29
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/85366111/

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!K15824
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N15824
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15824
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	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	2.9	2.9%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15160
ATIGA	2022	2022	0	AT!E15092
ATIGA	2023	2023	0	AT!F15092
ATIGA	2024	2024	0	AT!G15092
ATIGA	2025	2025	0	AT!H15092
ATIGA	2026	2026	0	AT!I15092
ATIGA	2027	2027	0	AT!J15092
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15146
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15146
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15146
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15146
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15146
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15146
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15147
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15147
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15147
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15147
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15147
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15147
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15150
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15098
AIFTA	30/12/2022	2022	0	AI!F15106
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15106
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15106
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15106
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15106
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15106

VKFTA	2022	2022	0	VK!E15146
VKFTA	2023	2023	0	VK!F15146
VKFTA	2024	2024	0	VK!G15146
VKFTA	2025	2025	0	VK!H15146
VKFTA	2026	2026	0	VK!I15146
VKFTA	2027	2027	0	VK!J15146
VCFTA	2022	2022	5	VC!D15201
VCFTA	2023	2023	5	VC!E15201
VCFTA	2024	2024	0	VC!F15201
VCFTA	2025	2025	0	VC!G15201
VCFTA	2026	2026	0	VC!H15201
VCFTA	2027	2027	0	VC!I15201
VN-EAEU	2022	2022	0	EAV!D15180
VN-EAEU	2023	2023	0	EAV!E15180
VN-EAEU	2024	2024	0	EAV!F15180
VN-EAEU	2025	2025	0	EAV!G15180
VN-EAEU	2026	2026	0	EAV!H15180
VN-EAEU	2027	2027	0	EAV!I15180
AHKFTA	2022	2022	0	AKH!D15178
AHKFTA	2023	2023	0	AKH!E15178
AHKFTA	2024	2024	0	AKH!F15178
AHKFTA	2025	2025	0	AKH!G15178
AHKFTA	2026	2026	0	AKH!H15178
AHKFTA	2027	2027	0	AKH!I15178
EVFTA	2022	2022	2,5	EV-NK!D15184
EVFTA	2023	2023	1,6	EV-NK!E15184
EVFTA	2024	2024	0,8	EV-NK!F15184

EVFTA	2025	2025	0	EV-NK!G15184
EVFTA	2026	2026	0	EV-NK!H15184
EVFTA	2027	2027	0	EV-NK!I15184
UKVFTA	2022	2022	2,5	UKV!D15183
UKVFTA	2023	2023	1,6	UKV!E15183
UKVFTA	2024	2024	0,8	UKV!F15183
UKVFTA	2025	2025	0	UKV!G15183
UKVFTA	2026	2026	0	UKV!H15183
UKVFTA	2027	2027	0	UKV!I15183
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15176
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15176
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15176
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15176
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15176
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15176
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15176
RCEP A	2022	2022	0	RCEPT-A!D15171
RCEP A	2023	2023	0	RCEPT-A!E15171
RCEP A	2024	2024	0	RCEPT-A!F15171
RCEP A	2025	2025	0	RCEPT-A!G15171
RCEP A	2026	2026	0	RCEPT-A!H15171
RCEP A	2027	2027	0	RCEPT-A!I15171
RCEP B	2022	2022	0	B!D15171
RCEP B	2023	2023	0	B!E15171
RCEP B	2024	2024	0	B!F15171
RCEP B	2025	2025	0	B!G15171
RCEP B	2026	2026	0	B!H15171

RCEP B	2027	2027	0	B!I15171
RCEP C	2022	2022	0	C!D15171
RCEP C	2023	2023	0	C!E15171
RCEP C	2024	2024	0	C!F15171
RCEP C	2025	2025	0	C!G15171
RCEP C	2026	2026	0	C!H15171
RCEP C	2027	2027	0	C!I15171
RCEP D	2022	2022	0	D!D15170
RCEP D	2023	2023	0	D!E15170
RCEP D	2024	2024	0	D!F15170
RCEP D	2025	2025	0	D!G15170
RCEP D	2026	2026	0	D!H15170
RCEP D	2027	2027	0	D!I15170
RCEP E	2022	2022	0	E!D15174
RCEP E	2023	2023	0	E!E15174
RCEP E	2024	2024	0	E!F15174
RCEP E	2025	2025	0	E!G15174
RCEP E	2026	2026	0	E!H15174
RCEP E	2027	2027	0	E!I15174
RCEP F	2022	2022	0	F!D15171
RCEP F	2023	2023	0	F!E15171
RCEP F	2024	2024	0	F!F15171
RCEP F	2025	2025	0	F!G15171
RCEP F	2026	2026	0	F!H15171
RCEP F	2027	2027	0	F!I15171
VIFTA	2024	2024	4,3	VI!F14138
VIFTA	2025	2025	3.6	VI!G14138

VIFTA	2026	2026	2.9	VI!H14138
VIFTA	2027	2027	2.1	VI!I14138

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 8536.61 has 4 lines; 8536.61.11 is distinguished from its siblings by: For a current of less than 16 A.	8536.61.19 Other; 8536.61.91 For a current of less than 16 A; 8536.61.99 Other	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	8536.61.11 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8536.61.11	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 8536.61.11. 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 8536.61.11 was checked against BT2026 (cell BT2026!N15824), 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.