Vietnam Tariff Intelligence

HS 8536.61.91 detail

HS code	8536.61.91
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 / - Lamp-holders, plugs and sockets: / - - Lamp-holders: / - - - Other: / - - - - For a current of less than 16 A
Unit	chiếc
Generated	08/11/2026 09:12:29
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://www.vietnamtariff.com/hs-code/85366191/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15827
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15827
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15827
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
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(-MY)	0% (except MY)	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	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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!E15163
ATIGA	2022	2022	0	AT!E15095
ATIGA	2023	2023	0	AT!F15095
ATIGA	2024	2024	0	AT!G15095
ATIGA	2025	2025	0	AT!H15095
ATIGA	2026	2026	0	AT!I15095
ATIGA	2027	2027	0	AT!J15095
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E15149
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15149
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15149
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15149

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15149
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15149
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15150
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15150
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15150
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15150
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15150
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15150
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15153
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15101
AIFTA	30/12/2022	2022	0	AI!F15109
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15109
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15109
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15109
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15109
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15109
VKFTA	2022	2022	0	VK!E15149
VKFTA	2023	2023	0	VK!F15149
VKFTA	2024	2024	0	VK!G15149
VKFTA	2025	2025	0	VK!H15149
VKFTA	2026	2026	0	VK!I15149
VKFTA	2027	2027	0	VK!J15149
VCFTA	2022	2022	5	VC!D15204
VCFTA	2023	2023	3	VC!E15204
VCFTA	2024	2024	0	VC!F15204
VCFTA	2025	2025	0	VC!G15204

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15204
VCFTA	2027	2027	0	VC!I15204
VN-EAEU	2022	2022	6,8	EAV!D15183
VN-EAEU	2023	2023	4,5	EAV!E15183
VN-EAEU	2024	2024	2,3	EAV!F15183
VN-EAEU	2025	2025	0	EAV!G15183
VN-EAEU	2026	2026	0	EAV!H15183
VN-EAEU	2027	2027	0	EAV!I15183
AHKFTA	2022	2022	15	AKH!D15181
AHKFTA	2023	2023	10	AKH!E15181
AHKFTA	2024	2024	10	AKH!F15181
AHKFTA	2025	2025	5	AKH!G15181
AHKFTA	2026	2026	5	AKH!H15181
AHKFTA	2027	2027	0	AKH!I15181
EVFTA	2022	2022	12,5	EV-NK!D15187
EVFTA	2023	2023	8,3	EV-NK!E15187
EVFTA	2024	2024	4,1	EV-NK!F15187
EVFTA	2025	2025	0	EV-NK!G15187
EVFTA	2026	2026	0	EV-NK!H15187
EVFTA	2027	2027	0	EV-NK!I15187
UKVFTA	2022	2022	12,5	UKV!D15186
UKVFTA	2023	2023	8,3	UKV!E15186
UKVFTA	2024	2024	4,1	UKV!F15186
UKVFTA	2025	2025	0	UKV!G15186
UKVFTA	2026	2026	0	UKV!H15186
UKVFTA	2027	2027	0	UKV!I15186

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15179
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15179
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15179
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15179
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15179
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15179
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15179
RCEP A	2022	2022	0	RCEPT-A!D15174
RCEP A	2023	2023	0	RCEPT-A!E15174
RCEP A	2024	2024	0	RCEPT-A!F15174
RCEP A	2025	2025	0	RCEPT-A!G15174
RCEP A	2026	2026	0	RCEPT-A!H15174
RCEP A	2027	2027	0	RCEPT-A!I15174
RCEP B	2022	2022	0	B!D15174
RCEP B	2023	2023	0	B!E15174
RCEP B	2024	2024	0	B!F15174
RCEP B	2025	2025	0	B!G15174
RCEP B	2026	2026	0	B!H15174
RCEP B	2027	2027	0	B!I15174
RCEP C	2022	2022	0	C!D15174
RCEP C	2023	2023	0	C!E15174
RCEP C	2024	2024	0	C!F15174
RCEP C	2025	2025	0	C!G15174
RCEP C	2026	2026	0	C!H15174
RCEP C	2027	2027	0	C!I15174
RCEP D	2022	2022	0	D!D15173

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E15173
RCEP D	2024	2024	0	D!F15173
RCEP D	2025	2025	0	D!G15173
RCEP D	2026	2026	0	D!H15173
RCEP D	2027	2027	0	D!I15173
RCEP E	2022	2022	0	E!D15177
RCEP E	2023	2023	0	E!E15177
RCEP E	2024	2024	0	E!F15177
RCEP E	2025	2025	0	E!G15177
RCEP E	2026	2026	0	E!H15177
RCEP E	2027	2027	0	E!I15177
RCEP F	2022	2022	0	F!D15174
RCEP F	2023	2023	0	F!E15174
RCEP F	2024	2024	0	F!F15174
RCEP F	2025	2025	0	F!G15174
RCEP F	2026	2026	0	F!H15174
RCEP F	2027	2027	0	F!I15174
VIFTA	2024	2024	21,4	VI!F14141
VIFTA	2025	2025	17.9	VI!G14141
VIFTA	2026	2026	14.3	VI!H14141
VIFTA	2027	2027	10.7	VI!I14141

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; 8536.61.91 is distinguished from its siblings by: For a current of less than 16 A.	8536.61.11 For a current of less than 16 A; 8536.61.19 Other; 8536.61.99 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 8536.61.91. 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 25% for 8536.61.91 was checked against BT2026 (cell BT2026!N15827), 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.