Vietnam Tariff Intelligence

HS 8537.10.20 detail

HS code	8537.10.20
Description	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17 / - For a voltage not exceeding 1,000 V: / - - Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25
Unit	chiếc
Generated	04/11/2026 08:10:19
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://vietnamtariff.com/hs-code/85371020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15868
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15868
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15868
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 (-BN, KH, TH)	0% (except BN, KH, TH)	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(-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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15205
ATIGA	2022	2022	0	AT!E15137
ATIGA	2023	2023	0	AT!F15137
ATIGA	2024	2024	0	AT!G15137
ATIGA	2025	2025	0	AT!H15137
ATIGA	2026	2026	0	AT!I15137
ATIGA	2027	2027	0	AT!J15137
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15193
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15193
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15193
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15193

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15193
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15193
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15194
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15194
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15194
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15194
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15194
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15194
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15195
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15143
AIFTA	30/12/2022	2022	0	AI!F15151
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15151
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15151
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15151
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15151
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15151
VKFTA	2022	2022	0	VK!E15191
VKFTA	2023	2023	0	VK!F15191
VKFTA	2024	2024	0	VK!G15191
VKFTA	2025	2025	0	VK!H15191
VKFTA	2026	2026	0	VK!I15191
VKFTA	2027	2027	0	VK!J15191
VCFTA	2022	2022	3	VC!D15248
VCFTA	2023	2023	1	VC!E15248
VCFTA	2024	2024	0	VC!F15248
VCFTA	2025	2025	0	VC!G15248

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15248
VCFTA	2027	2027	0	VC!I15248
VN-EAEU	2022	2022	0	EAV!D15227
VN-EAEU	2023	2023	0	EAV!E15227
VN-EAEU	2024	2024	0	EAV!F15227
VN-EAEU	2025	2025	0	EAV!G15227
VN-EAEU	2026	2026	0	EAV!H15227
VN-EAEU	2027	2027	0	EAV!I15227
AHKFTA	2022	2022	0	AKH!D15225
AHKFTA	2023	2023	0	AKH!E15225
AHKFTA	2024	2024	0	AKH!F15225
AHKFTA	2025	2025	0	AKH!G15225
AHKFTA	2026	2026	0	AKH!H15225
AHKFTA	2027	2027	0	AKH!I15225
EVFTA	2022	2022	5	EV-NK!D15231
EVFTA	2023	2023	3,3	EV-NK!E15231
EVFTA	2024	2024	1,6	EV-NK!F15231
EVFTA	2025	2025	0	EV-NK!G15231
EVFTA	2026	2026	0	EV-NK!H15231
EVFTA	2027	2027	0	EV-NK!I15231
UKVFTA	2022	2022	5	UKV!D15230
UKVFTA	2023	2023	3,3	UKV!E15230
UKVFTA	2024	2024	1,6	UKV!F15230
UKVFTA	2025	2025	0	UKV!G15230
UKVFTA	2026	2026	0	UKV!H15230
UKVFTA	2027	2027	0	UKV!I15230

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15221
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15221
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15221
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15221
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15221
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15221
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15221
RCEP A	2022	2022	0	RCEPT-A!D15218
RCEP A	2023	2023	0	RCEPT-A!E15218
RCEP A	2024	2024	0	RCEPT-A!F15218
RCEP A	2025	2025	0	RCEPT-A!G15218
RCEP A	2026	2026	0	RCEPT-A!H15218
RCEP A	2027	2027	0	RCEPT-A!I15218
RCEP B	2022	2022	0	B!D15218
RCEP B	2023	2023	0	B!E15218
RCEP B	2024	2024	0	B!F15218
RCEP B	2025	2025	0	B!G15218
RCEP B	2026	2026	0	B!H15218
RCEP B	2027	2027	0	B!I15218
RCEP C	2022	2022	0	C!D15218
RCEP C	2023	2023	0	C!E15218
RCEP C	2024	2024	0	C!F15218
RCEP C	2025	2025	0	C!G15218
RCEP C	2026	2026	0	C!H15218
RCEP C	2027	2027	0	C!I15218
RCEP D	2022	2022	0	D!D15217

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E15217
RCEP D	2024	2024	0	D!F15217
RCEP D	2025	2025	0	D!G15217
RCEP D	2026	2026	0	D!H15217
RCEP D	2027	2027	0	D!I15217
RCEP E	2022	2022	0	E!D15221
RCEP E	2023	2023	0	E!E15221
RCEP E	2024	2024	0	E!F15221
RCEP E	2025	2025	0	E!G15221
RCEP E	2026	2026	0	E!H15221
RCEP E	2027	2027	0	E!I15221
RCEP F	2022	2022	0	F!D15218
RCEP F	2023	2023	0	F!E15218
RCEP F	2024	2024	0	F!F15218
RCEP F	2025	2025	0	F!G15218
RCEP F	2026	2026	0	F!H15218
RCEP F	2027	2027	0	F!I15218
VIFTA	2024	2024	6,7	VI!F14184
VIFTA	2025	2025	3.3	VI!G14184
VIFTA	2026	2026	0	VI!H14184
VIFTA	2027	2027	0	VI!I14184

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 8537.10 has 10 lines; 8537.10.20 is distinguished from its siblings by: Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25.	8537.10.11 Control panels of a kind suitable for use in distributed control systems; 8537.10.12 Control panels fitted with a programmable processor; 8537.10.13 Other control panels of a kind suitable for goods of heading 84.15, 84.18, 84.50, 85.08, 85.09 or 85.16; 8537.10.19 Other; 8537.10.30 Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices; 8537.10.40 Motor controllers with output rating of 24 V to 120 V DC and with ampere rating of 300 A to 500 A	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 8537.10.20. 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 10% for 8537.10.20 was checked against BT2026 (cell BT2026!N15868), 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.