Vietnam Tariff Intelligence

HS 8537.10.92 detail

HS code	8537.10.92
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: / - - Other: / - - - Of a kind suitable for use in distributed control systems
Unit	chiếc
Generated	04/11/2026 07:48:40
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/85371092/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15873
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15873
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15873
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
AKFTA	0(-KH, TH)	0% (except KH, TH)	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

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
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15210
ATIGA	2022	2022	0	AT!E15142
ATIGA	2023	2023	0	AT!F15142
ATIGA	2024	2024	0	AT!G15142
ATIGA	2025	2025	0	AT!H15142
ATIGA	2026	2026	0	AT!I15142
ATIGA	2027	2027	0	AT!J15142
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E15198
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F15198
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G15198
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H15198

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I15198
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J15198
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E15199
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F15199
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G15199
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H15199
VJEPA	01/4/2026 - 31/3/2027	2026	30	VJ!I15199
VJEPA	01/4/2027 - 31/3/2028	2027	30	VJ!J15199
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15200
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15148
AIFTA	30/12/2022	2022	0	AI!F15156
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15156
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15156
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15156
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15156
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15156
VKFTA	2022	2022	0	VK!E15196
VKFTA	2023	2023	0	VK!F15196
VKFTA	2024	2024	0	VK!G15196
VKFTA	2025	2025	0	VK!H15196
VKFTA	2026	2026	0	VK!I15196
VKFTA	2027	2027	0	VK!J15196
VCFTA	2022	2022	4	VC!D15253
VCFTA	2023	2023	2	VC!E15253
VCFTA	2024	2024	0	VC!F15253
VCFTA	2025	2025	0	VC!G15253

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15253
VCFTA	2027	2027	0	VC!I15253
VN-EAEU	2022	2022	0	EAV!D15232
VN-EAEU	2023	2023	0	EAV!E15232
VN-EAEU	2024	2024	0	EAV!F15232
VN-EAEU	2025	2025	0	EAV!G15232
VN-EAEU	2026	2026	0	EAV!H15232
VN-EAEU	2027	2027	0	EAV!I15232
AHKFTA	2022	2022	0	AKH!D15230
AHKFTA	2023	2023	0	AKH!E15230
AHKFTA	2024	2024	0	AKH!F15230
AHKFTA	2025	2025	0	AKH!G15230
AHKFTA	2026	2026	0	AKH!H15230
AHKFTA	2027	2027	0	AKH!I15230
EVFTA	2022	2022	0	EV-NK!D15236
EVFTA	2023	2023	0	EV-NK!E15236
EVFTA	2024	2024	0	EV-NK!F15236
EVFTA	2025	2025	0	EV-NK!G15236
EVFTA	2026	2026	0	EV-NK!H15236
EVFTA	2027	2027	0	EV-NK!I15236
UKVFTA	2022	2022	0	UKV!D15235
UKVFTA	2023	2023	0	UKV!E15235
UKVFTA	2024	2024	0	UKV!F15235
UKVFTA	2025	2025	0	UKV!G15235
UKVFTA	2026	2026	0	UKV!H15235
UKVFTA	2027	2027	0	UKV!I15235

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15226
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15226
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15226
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15226
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15226
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15226
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15226
RCEP A	2022	2022	0	RCEPT-A!D15223
RCEP A	2023	2023	0	RCEPT-A!E15223
RCEP A	2024	2024	0	RCEPT-A!F15223
RCEP A	2025	2025	0	RCEPT-A!G15223
RCEP A	2026	2026	0	RCEPT-A!H15223
RCEP A	2027	2027	0	RCEPT-A!I15223
RCEP B	2022	2022	0	B!D15223
RCEP B	2023	2023	0	B!E15223
RCEP B	2024	2024	0	B!F15223
RCEP B	2025	2025	0	B!G15223
RCEP B	2026	2026	0	B!H15223
RCEP B	2027	2027	0	B!I15223
RCEP C	2022	2022	0	C!D15223
RCEP C	2023	2023	0	C!E15223
RCEP C	2024	2024	0	C!F15223
RCEP C	2025	2025	0	C!G15223
RCEP C	2026	2026	0	C!H15223
RCEP C	2027	2027	0	C!I15223
RCEP D	2022	2022	0	D!D15222

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E15222
RCEP D	2024	2024	0	D!F15222
RCEP D	2025	2025	0	D!G15222
RCEP D	2026	2026	0	D!H15222
RCEP D	2027	2027	0	D!I15222
RCEP E	2022	2022	0	E!D15226
RCEP E	2023	2023	0	E!E15226
RCEP E	2024	2024	0	E!F15226
RCEP E	2025	2025	0	E!G15226
RCEP E	2026	2026	0	E!H15226
RCEP E	2027	2027	0	E!I15226
RCEP F	2022	2022	0	F!D15223
RCEP F	2023	2023	0	F!E15223
RCEP F	2024	2024	0	F!F15223
RCEP F	2025	2025	0	F!G15223
RCEP F	2026	2026	0	F!H15223
RCEP F	2027	2027	0	F!I15223
VIFTA	2024	2024	0	VI!F14189
VIFTA	2025	2025	0	VI!G14189
VIFTA	2026	2026	0	VI!H14189
VIFTA	2027	2027	0	VI!I14189

Advisory & warnings

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AJCEP 30%, VJEPA 30%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 8537.10 has 10 lines; 8537.10.92 is distinguished from its siblings by: Of a kind suitable for use in distributed control systems.	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; 8537.10.20 Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25; 8537.10.30 Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	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 8537.10.92. 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 0% for 8537.10.92 was checked against BT2026 (cell BT2026!N15873), 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 KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)

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.