

HS 8538.10.29 detail

HS code	8538.10.29
Description	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37 / - Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus: / - - For a voltage exceeding 1,000 V: / - - - Other
Unit	chiếc
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Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/85381029/

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!K15892
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N15892
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15892
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 (-TH)	0% (except 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	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E15230
ATIGA	2022	2022	0	AT!E15162
ATIGA	2023	2023	0	AT!F15162
ATIGA	2024	2024	0	AT!G15162
ATIGA	2025	2025	0	AT!H15162
ATIGA	2026	2026	0	AT!I15162
ATIGA	2027	2027	0	AT!J15162
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15218
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15218
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15218

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15218
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15218
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15218
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15219
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15219
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15219
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15219
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15219
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15219
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15220
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15168
AIFTA	30/12/2022	2022	0	AI!F15176
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15176
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15176
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15176
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15176
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15176
VKFTA	2022	2022	0	VK!E15216
VKFTA	2023	2023	0	VK!F15216
VKFTA	2024	2024	0	VK!G15216
VKFTA	2025	2025	0	VK!H15216
VKFTA	2026	2026	0	VK!I15216
VKFTA	2027	2027	0	VK!J15216
VCFTA	2022	2022	5	VC!D15273
VCFTA	2023	2023	5	VC!E15273
VCFTA	2024	2024	0	VC!F15273

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15273
VCFTA	2026	2026	0	VC!H15273
VCFTA	2027	2027	0	VC!I15273
VN-EAEU	2022	2022	0	EAV!D15252
VN-EAEU	2023	2023	0	EAV!E15252
VN-EAEU	2024	2024	0	EAV!F15252
VN-EAEU	2025	2025	0	EAV!G15252
VN-EAEU	2026	2026	0	EAV!H15252
VN-EAEU	2027	2027	0	EAV!I15252
AHKFTA	2022	2022	0	AKH!D15250
AHKFTA	2023	2023	0	AKH!E15250
AHKFTA	2024	2024	0	AKH!F15250
AHKFTA	2025	2025	0	AKH!G15250
AHKFTA	2026	2026	0	AKH!H15250
AHKFTA	2027	2027	0	AKH!I15250
EVFTA	2022	2022	2,5	EV-NK!D15256
EVFTA	2023	2023	1,6	EV-NK!E15256
EVFTA	2024	2024	0,8	EV-NK!F15256
EVFTA	2025	2025	0	EV-NK!G15256
EVFTA	2026	2026	0	EV-NK!H15256
EVFTA	2027	2027	0	EV-NK!I15256
UKVFTA	2022	2022	2,5	UKV!D15255
UKVFTA	2023	2023	1,6	UKV!E15255
UKVFTA	2024	2024	0,8	UKV!F15255
UKVFTA	2025	2025	0	UKV!G15255
UKVFTA	2026	2026	0	UKV!H15255

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15255
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15246
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15246
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15246
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15246
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15246
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15246
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15246
RCEP A	2022	2022	0	RCEPT-A!D15243
RCEP A	2023	2023	0	RCEPT-A!E15243
RCEP A	2024	2024	0	RCEPT-A!F15243
RCEP A	2025	2025	0	RCEPT-A!G15243
RCEP A	2026	2026	0	RCEPT-A!H15243
RCEP A	2027	2027	0	RCEPT-A!I15243
RCEP B	2022	2022	0	B!D15243
RCEP B	2023	2023	0	B!E15243
RCEP B	2024	2024	0	B!F15243
RCEP B	2025	2025	0	B!G15243
RCEP B	2026	2026	0	B!H15243
RCEP B	2027	2027	0	B!I15243
RCEP C	2022	2022	0	C!D15243
RCEP C	2023	2023	0	C!E15243
RCEP C	2024	2024	0	C!F15243
RCEP C	2025	2025	0	C!G15243
RCEP C	2026	2026	0	C!H15243
RCEP C	2027	2027	0	C!I15243

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15242
RCEP D	2023	2023	0	D!E15242
RCEP D	2024	2024	0	D!F15242
RCEP D	2025	2025	0	D!G15242
RCEP D	2026	2026	0	D!H15242
RCEP D	2027	2027	0	D!I15242
RCEP E	2022	2022	0	E!D15246
RCEP E	2023	2023	0	E!E15246
RCEP E	2024	2024	0	E!F15246
RCEP E	2025	2025	0	E!G15246
RCEP E	2026	2026	0	E!H15246
RCEP E	2027	2027	0	E!I15246
RCEP F	2022	2022	0	F!D15243
RCEP F	2023	2023	0	F!E15243
RCEP F	2024	2024	0	F!F15243
RCEP F	2025	2025	0	F!G15243
RCEP F	2026	2026	0	F!H15243
RCEP F	2027	2027	0	F!I15243
VIFTA	2024	2024	3.3	VI!F14208
VIFTA	2025	2025	1.7	VI!G14208
VIFTA	2026	2026	0	VI!H14208
VIFTA	2027	2027	0	VI!I14208

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8538.10 has 6 lines; 8538.10.29 is distinguished from its siblings by: Other.	8538.10.11 Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices; 8538.10.12 Of a kind used in radio equipment; 8538.10.19 Other; 8538.10.21 Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices; 8538.10.22 Of a kind used in radio equipment	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 8538.10.29. 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 8538.10.29 was checked against BT2026 (cell BT2026!N15892), 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.