Vietnam Tariff Intelligence

HS 8537.20.90 detail

HS code	8537.20.90
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 exceeding 1,000 V: / - - Other
Unit	chiếc
Generated	02/11/2026 13:28:08
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/85372090/

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!K15882
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N15882
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15882
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 (-KH, TH)	0% (except 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	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	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!E15219
ATIGA	2022	2022	0	AT!E15151
ATIGA	2023	2023	0	AT!F15151
ATIGA	2024	2024	0	AT!G15151
ATIGA	2025	2025	0	AT!H15151
ATIGA	2026	2026	0	AT!I15151
ATIGA	2027	2027	0	AT!J15151
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15207
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15207
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15207
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15207

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15207
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15207
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15208
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15208
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15208
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15208
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15208
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15208
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15209
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15157
AIFTA	30/12/2022	2022	0	AI!F15165
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15165
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15165
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15165
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15165
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15165
VKFTA	2022	2022	0	VK!E15205
VKFTA	2023	2023	0	VK!F15205
VKFTA	2024	2024	0	VK!G15205
VKFTA	2025	2025	0	VK!H15205
VKFTA	2026	2026	0	VK!I15205
VKFTA	2027	2027	0	VK!J15205
VCFTA	2022	2022	5	VC!D15262
VCFTA	2023	2023	5	VC!E15262
VCFTA	2024	2024	0	VC!F15262
VCFTA	2025	2025	0	VC!G15262

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15262
VCFTA	2027	2027	0	VC!I15262
VN-EAEU	2022	2022	0	EAV!D15241
VN-EAEU	2023	2023	0	EAV!E15241
VN-EAEU	2024	2024	0	EAV!F15241
VN-EAEU	2025	2025	0	EAV!G15241
VN-EAEU	2026	2026	0	EAV!H15241
VN-EAEU	2027	2027	0	EAV!I15241
AHKFTA	2022	2022	0	AKH!D15239
AHKFTA	2023	2023	0	AKH!E15239
AHKFTA	2024	2024	0	AKH!F15239
AHKFTA	2025	2025	0	AKH!G15239
AHKFTA	2026	2026	0	AKH!H15239
AHKFTA	2027	2027	0	AKH!I15239
EVFTA	2022	2022	2,5	EV-NK!D15245
EVFTA	2023	2023	1,6	EV-NK!E15245
EVFTA	2024	2024	0,8	EV-NK!F15245
EVFTA	2025	2025	0	EV-NK!G15245
EVFTA	2026	2026	0	EV-NK!H15245
EVFTA	2027	2027	0	EV-NK!I15245
UKVFTA	2022	2022	2,5	UKV!D15244
UKVFTA	2023	2023	1,6	UKV!E15244
UKVFTA	2024	2024	0,8	UKV!F15244
UKVFTA	2025	2025	0	UKV!G15244
UKVFTA	2026	2026	0	UKV!H15244
UKVFTA	2027	2027	0	UKV!I15244

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15235
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15235
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15235
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15235
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15235
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15235
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15235
RCEP A	2022	2022	0	RCEPT-A!D15232
RCEP A	2023	2023	0	RCEPT-A!E15232
RCEP A	2024	2024	0	RCEPT-A!F15232
RCEP A	2025	2025	0	RCEPT-A!G15232
RCEP A	2026	2026	0	RCEPT-A!H15232
RCEP A	2027	2027	0	RCEPT-A!I15232
RCEP B	2022	2022	0	B!D15232
RCEP B	2023	2023	0	B!E15232
RCEP B	2024	2024	0	B!F15232
RCEP B	2025	2025	0	B!G15232
RCEP B	2026	2026	0	B!H15232
RCEP B	2027	2027	0	B!I15232
RCEP C	2022	2022	0	C!D15232
RCEP C	2023	2023	0	C!E15232
RCEP C	2024	2024	0	C!F15232
RCEP C	2025	2025	0	C!G15232
RCEP C	2026	2026	0	C!H15232
RCEP C	2027	2027	0	C!I15232
RCEP D	2022	2022	0	D!D15231

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E15231
RCEP D	2024	2024	0	D!F15231
RCEP D	2025	2025	0	D!G15231
RCEP D	2026	2026	0	D!H15231
RCEP D	2027	2027	0	D!I15231
RCEP E	2022	2022	0	E!D15235
RCEP E	2023	2023	0	E!E15235
RCEP E	2024	2024	0	E!F15235
RCEP E	2025	2025	0	E!G15235
RCEP E	2026	2026	0	E!H15235
RCEP E	2027	2027	0	E!I15235
RCEP F	2022	2022	0	F!D15232
RCEP F	2023	2023	0	F!E15232
RCEP F	2024	2024	0	F!F15232
RCEP F	2025	2025	0	F!G15232
RCEP F	2026	2026	0	F!H15232
RCEP F	2027	2027	0	F!I15232
VIFTA	2024	2024	3.3	VI!F14198
VIFTA	2025	2025	1.7	VI!G14198
VIFTA	2026	2026	0	VI!H14198
VIFTA	2027	2027	0	VI!I14198

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 8537.20 has 5 lines; 8537.20.90 is distinguished from its siblings by: Other.	8537.20.11 Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more; 8537.20.19 Other; 8537.20.21 Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more; 8537.20.29 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 8537.20.90. 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 8537.20.90 was checked against BT2026 (cell BT2026!N15882), 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.