Vietnam Tariff Intelligence

HS 8538.10.21 detail

HS code	8538.10.21
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: / - - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices
Unit	chiếc
Generated	04/11/2026 05:54:21
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/85381021/

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!K15890
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N15890
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15890
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 (-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

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	3.5	3.5%	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!E15228
ATIGA	2022	2022	0	AT!E15160
ATIGA	2023	2023	0	AT!F15160
ATIGA	2024	2024	0	AT!G15160
ATIGA	2025	2025	0	AT!H15160
ATIGA	2026	2026	0	AT!I15160
ATIGA	2027	2027	0	AT!J15160
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15216
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15216
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15216
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15216

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15216
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15216
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15217
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15217
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15217
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15217
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15217
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15217
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15218
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15166
AIFTA	30/12/2022	2022	0	AI!F15174
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15174
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15174
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15174
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15174
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15174
VKFTA	2022	2022	0	VK!E15214
VKFTA	2023	2023	0	VK!F15214
VKFTA	2024	2024	0	VK!G15214
VKFTA	2025	2025	0	VK!H15214
VKFTA	2026	2026	0	VK!I15214
VKFTA	2027	2027	0	VK!J15214
VCFTA	2022	2022	5	VC!D15271
VCFTA	2023	2023	5	VC!E15271
VCFTA	2024	2024	0	VC!F15271
VCFTA	2025	2025	0	VC!G15271

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15271
VCFTA	2027	2027	0	VC!I15271
VN-EAEU	2022	2022	0	EAV!D15250
VN-EAEU	2023	2023	0	EAV!E15250
VN-EAEU	2024	2024	0	EAV!F15250
VN-EAEU	2025	2025	0	EAV!G15250
VN-EAEU	2026	2026	0	EAV!H15250
VN-EAEU	2027	2027	0	EAV!I15250
AHKFTA	2022	2022	0	AKH!D15248
AHKFTA	2023	2023	0	AKH!E15248
AHKFTA	2024	2024	0	AKH!F15248
AHKFTA	2025	2025	0	AKH!G15248
AHKFTA	2026	2026	0	AKH!H15248
AHKFTA	2027	2027	0	AKH!I15248
EVFTA	2022	2022	2,5	EV-NK!D15254
EVFTA	2023	2023	1,6	EV-NK!E15254
EVFTA	2024	2024	0,8	EV-NK!F15254
EVFTA	2025	2025	0	EV-NK!G15254
EVFTA	2026	2026	0	EV-NK!H15254
EVFTA	2027	2027	0	EV-NK!I15254
UKVFTA	2022	2022	2,5	UKV!D15253
UKVFTA	2023	2023	1,6	UKV!E15253
UKVFTA	2024	2024	0,8	UKV!F15253
UKVFTA	2025	2025	0	UKV!G15253
UKVFTA	2026	2026	0	UKV!H15253
UKVFTA	2027	2027	0	UKV!I15253

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15244
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15244
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15244
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15244
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15244
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15244
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15244
RCEP A	2022	2022	0	RCEPT-A!D15241
RCEP A	2023	2023	0	RCEPT-A!E15241
RCEP A	2024	2024	0	RCEPT-A!F15241
RCEP A	2025	2025	0	RCEPT-A!G15241
RCEP A	2026	2026	0	RCEPT-A!H15241
RCEP A	2027	2027	0	RCEPT-A!I15241
RCEP B	2022	2022	0	B!D15241
RCEP B	2023	2023	0	B!E15241
RCEP B	2024	2024	0	B!F15241
RCEP B	2025	2025	0	B!G15241
RCEP B	2026	2026	0	B!H15241
RCEP B	2027	2027	0	B!I15241
RCEP C	2022	2022	0	C!D15241
RCEP C	2023	2023	0	C!E15241
RCEP C	2024	2024	0	C!F15241
RCEP C	2025	2025	0	C!G15241
RCEP C	2026	2026	0	C!H15241
RCEP C	2027	2027	0	C!I15241
RCEP D	2022	2022	0	D!D15240

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E15240
RCEP D	2024	2024	0	D!F15240
RCEP D	2025	2025	0	D!G15240
RCEP D	2026	2026	0	D!H15240
RCEP D	2027	2027	0	D!I15240
RCEP E	2022	2022	0	E!D15244
RCEP E	2023	2023	0	E!E15244
RCEP E	2024	2024	0	E!F15244
RCEP E	2025	2025	0	E!G15244
RCEP E	2026	2026	0	E!H15244
RCEP E	2027	2027	0	E!I15244
RCEP F	2022	2022	0	F!D15241
RCEP F	2023	2023	0	F!E15241
RCEP F	2024	2024	0	F!F15241
RCEP F	2025	2025	0	F!G15241
RCEP F	2026	2026	0	F!H15241
RCEP F	2027	2027	0	F!I15241
VIFTA	2024	2024	4,5	VI!F14206
VIFTA	2025	2025	4	VI!G14206
VIFTA	2026	2026	3.5	VI!H14206
VIFTA	2027	2027	3	VI!I14206

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 8538.10 has 6 lines; 8538.10.21 is distinguished from its siblings by: Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices.	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; 8538.10.22 Of a kind used in radio equipment; 8538.10.29 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 8538.10.21. 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 8538.10.21 was checked against BT2026 (cell BT2026!N15890), 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.