Vietnam Tariff Intelligence

HS 8538.10.12 detail

HS code	8538.10.12
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 not exceeding 1,000 V: / - - - Of a kind used in radio equipment
Unit	chiếc
Generated	03/11/2026 06:04:39
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/85381012/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15887
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N15887
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15887
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
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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	8.6	8.6%	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!E15225
ATIGA	2022	2022	0	AT!E15157
ATIGA	2023	2023	0	AT!F15157
ATIGA	2024	2024	0	AT!G15157
ATIGA	2025	2025	0	AT!H15157
ATIGA	2026	2026	0	AT!I15157
ATIGA	2027	2027	0	AT!J15157
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15213
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15213
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15213
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15213

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15213
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15213
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15214
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15214
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15214
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15214
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15214
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15214
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15215
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15163
AIFTA	30/12/2022	2022	0	AI!F15171
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15171
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15171
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15171
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15171
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15171
VKFTA	2022	2022	0	VK!E15211
VKFTA	2023	2023	0	VK!F15211
VKFTA	2024	2024	0	VK!G15211
VKFTA	2025	2025	0	VK!H15211
VKFTA	2026	2026	0	VK!I15211
VKFTA	2027	2027	0	VK!J15211
VCFTA	2022	2022	3	VC!D15268
VCFTA	2023	2023	1	VC!E15268
VCFTA	2024	2024	0	VC!F15268
VCFTA	2025	2025	0	VC!G15268

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15268
VCFTA	2027	2027	0	VC!I15268
VN-EAEU	2022	2022	0	EAV!D15247
VN-EAEU	2023	2023	0	EAV!E15247
VN-EAEU	2024	2024	0	EAV!F15247
VN-EAEU	2025	2025	0	EAV!G15247
VN-EAEU	2026	2026	0	EAV!H15247
VN-EAEU	2027	2027	0	EAV!I15247
AHKFTA	2022	2022	9	AKH!D15245
AHKFTA	2023	2023	6	AKH!E15245
AHKFTA	2024	2024	6	AKH!F15245
AHKFTA	2025	2025	3	AKH!G15245
AHKFTA	2026	2026	3	AKH!H15245
AHKFTA	2027	2027	0	AKH!I15245
EVFTA	2022	2022	7,5	EV-NK!D15251
EVFTA	2023	2023	5	EV-NK!E15251
EVFTA	2024	2024	2,5	EV-NK!F15251
EVFTA	2025	2025	0	EV-NK!G15251
EVFTA	2026	2026	0	EV-NK!H15251
EVFTA	2027	2027	0	EV-NK!I15251
UKVFTA	2022	2022	7,5	UKV!D15250
UKVFTA	2023	2023	5	UKV!E15250
UKVFTA	2024	2024	2,5	UKV!F15250
UKVFTA	2025	2025	0	UKV!G15250
UKVFTA	2026	2026	0	UKV!H15250
UKVFTA	2027	2027	0	UKV!I15250

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15241
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15241
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15241
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15241
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15241
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15241
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15241
RCEP A	2022	2022	0	RCEPT-A!D15238
RCEP A	2023	2023	0	RCEPT-A!E15238
RCEP A	2024	2024	0	RCEPT-A!F15238
RCEP A	2025	2025	0	RCEPT-A!G15238
RCEP A	2026	2026	0	RCEPT-A!H15238
RCEP A	2027	2027	0	RCEPT-A!I15238
RCEP B	2022	2022	0	B!D15238
RCEP B	2023	2023	0	B!E15238
RCEP B	2024	2024	0	B!F15238
RCEP B	2025	2025	0	B!G15238
RCEP B	2026	2026	0	B!H15238
RCEP B	2027	2027	0	B!I15238
RCEP C	2022	2022	0	C!D15238
RCEP C	2023	2023	0	C!E15238
RCEP C	2024	2024	0	C!F15238
RCEP C	2025	2025	0	C!G15238
RCEP C	2026	2026	0	C!H15238
RCEP C	2027	2027	0	C!I15238
RCEP D	2022	2022	0	D!D15237

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E15237
RCEP D	2024	2024	0	D!F15237
RCEP D	2025	2025	0	D!G15237
RCEP D	2026	2026	0	D!H15237
RCEP D	2027	2027	0	D!I15237
RCEP E	2022	2022	0	E!D15241
RCEP E	2023	2023	0	E!E15241
RCEP E	2024	2024	0	E!F15241
RCEP E	2025	2025	0	E!G15241
RCEP E	2026	2026	0	E!H15241
RCEP E	2027	2027	0	E!I15241
RCEP F	2022	2022	0	F!D15238
RCEP F	2023	2023	0	F!E15238
RCEP F	2024	2024	0	F!F15238
RCEP F	2025	2025	0	F!G15238
RCEP F	2026	2026	0	F!H15238
RCEP F	2027	2027	0	F!I15238
VIFTA	2024	2024	12.9	VI!F14203
VIFTA	2025	2025	10.7	VI!G14203
VIFTA	2026	2026	8.6	VI!H14203
VIFTA	2027	2027	6.4	VI!I14203

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; 8538.10.12 is distinguished from its siblings by: Of a kind used in radio equipment.	8538.10.11 Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices; 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; 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 8538.10.12. 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 15% for 8538.10.12 was checked against BT2026 (cell BT2026!N15887), 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.