Vietnam Tariff Intelligence

# Dettaglio SA 8537.10.40

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|---|---|
| **Codice SA** | 8537.10.40 |
| **Descrizione** | 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: / - - Motor controllers with output rating of 24 V to 120 V DC and with ampere rating of 300 A to 500 A |
| **Unità** | chiếc |
| **Generato il** | 06/11/2026 06:30:23 |
| **Versione dei dati** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Stato della verifica** | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata. |
| **Link** | https://mail.vietnamtariff.com/hs-code/85371040/ |

## Imposte applicabili nel 2026

| Regime tariffario | Valore di origine | Aliquota | Base giuridica | in vigore | Fonte |
|---|---|---|---|---|---|
| Dazio all'importazione ordinario | 22.5 | 22,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15870 |
| Preferenziale (NPF) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15870 |
| IVA | 8/10 | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15870 |
| Imposta speciale sui consumi | | Nessun dato | | | |
| Imposta ambientale | | Nessun dato | | | |
| Dazio all'esportazione | | Nessun dato | | | |
| Aliquota all'esportazione CPTPP | | Nessun dato | | | |
| Aliquota all'esportazione EVFTA | | Nessun dato | | | |
| Aliquota all'esportazione UKVFTA | | Nessun dato | | | |

## Aliquote preferenziali speciali (ALS) – 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-BN, KH, TH) | 0% (eccetto BN, KH, TH) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-KH, TH) | 0% (eccetto KH, TH) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tariffa consolidata BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tariffa consolidata BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 7,5 | 7,5% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 7,5 | 7,5% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 7,5 | 7,5% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 7,5 | 7,5% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Allegato F) | 7,5 | 7,5% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 8,2 | 8,2% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 6 | 6% | Tariffa consolidata BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 15 | 15% | Tariffa consolidata BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Nessun dato | Nessun dato | | S | 56/2026/NĐ-CP | Nessun dato |
| VNCU | | Nessun dato | Nessun dato | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato |
| AJCEP | 30 | 30% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| VJEPA | 30 | 30% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |

## Storico delle aliquote / riduzione per anno

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E15207 |
| ATIGA | 2022 | 2022 | 0 | AT!E15139 |
| ATIGA | 2023 | 2023 | 0 | AT!F15139 |
| ATIGA | 2024 | 2024 | 0 | AT!G15139 |
| ATIGA | 2025 | 2025 | 0 | AT!H15139 |
| ATIGA | 2026 | 2026 | 0 | AT!I15139 |
| ATIGA | 2027 | 2027 | 0 | AT!J15139 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 30 | AJ!E15195 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 30 | AJ!F15195 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 30 | AJ!G15195 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 30 | AJ!H15195 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 30 | AJ!I15195 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 30 | AJ!J15195 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 30 | VJ!E15196 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 30 | VJ!F15196 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 30 | VJ!G15196 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 30 | VJ!H15196 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 30 | VJ!I15196 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 30 | VJ!J15196 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F15197 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H15145 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F15153 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G15153 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H15153 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I15153 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J15153 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K15153 |
| VKFTA | 2022 | 2022 | 0 | VK!E15193 |
| VKFTA | 2023 | 2023 | 0 | VK!F15193 |
| VKFTA | 2024 | 2024 | 0 | VK!G15193 |
| VKFTA | 2025 | 2025 | 0 | VK!H15193 |
| VKFTA | 2026 | 2026 | 0 | VK!I15193 |
| VKFTA | 2027 | 2027 | 0 | VK!J15193 |
| VCFTA | 2022 | 2022 | 4 | VC!D15250 |
| VCFTA | 2023 | 2023 | 2 | VC!E15250 |
| VCFTA | 2024 | 2024 | 0 | VC!F15250 |
| VCFTA | 2025 | 2025 | 0 | VC!G15250 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H15250 |
| VCFTA | 2027 | 2027 | 0 | VC!I15250 |
| VN-EAEU | 2022 | 2022 | 4,1 | EAV!D15229 |
| VN-EAEU | 2023 | 2023 | 2,7 | EAV!E15229 |
| VN-EAEU | 2024 | 2024 | 1,4 | EAV!F15229 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G15229 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H15229 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I15229 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D15227 |
| AHKFTA | 2023 | 2023 | 15 | AKH!E15227 |
| AHKFTA | 2024 | 2024 | 15 | AKH!F15227 |
| AHKFTA | 2025 | 2025 | 15 | AKH!G15227 |
| AHKFTA | 2026 | 2026 | 15 | AKH!H15227 |
| AHKFTA | 2027 | 2027 | 15 | AKH!I15227 |
| EVFTA | 2022 | 2022 | 7,5 | EV-NK!D15233 |
| EVFTA | 2023 | 2023 | 5 | EV-NK!E15233 |
| EVFTA | 2024 | 2024 | 2,5 | EV-NK!F15233 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G15233 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H15233 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I15233 |
| UKVFTA | 2022 | 2022 | 7,5 | UKV!D15232 |
| UKVFTA | 2023 | 2023 | 5 | UKV!E15232 |
| UKVFTA | 2024 | 2024 | 2,5 | UKV!F15232 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G15232 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H15232 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I15232 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D15223 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E15223 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F15223 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G15223 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H15223 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I15223 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J15223 |
| RCEP A | 2022 | 2022 | 13,5 | RCEPT-A!D15220 |
| RCEP A | 2023 | 2023 | 12 | RCEPT-A!E15220 |
| RCEP A | 2024 | 2024 | 10,5 | RCEPT-A!F15220 |
| RCEP A | 2025 | 2025 | 9 | RCEPT-A!G15220 |
| RCEP A | 2026 | 2026 | 7,5 | RCEPT-A!H15220 |
| RCEP A | 2027 | 2027 | 6 | RCEPT-A!I15220 |
| RCEP B | 2022 | 2022 | 13,5 | B!D15220 |
| RCEP B | 2023 | 2023 | 12 | B!E15220 |
| RCEP B | 2024 | 2024 | 10,5 | B!F15220 |
| RCEP B | 2025 | 2025 | 9 | B!G15220 |
| RCEP B | 2026 | 2026 | 7,5 | B!H15220 |
| RCEP B | 2027 | 2027 | 6 | B!I15220 |
| RCEP C | 2022 | 2022 | 13,5 | C!D15220 |
| RCEP C | 2023 | 2023 | 12 | C!E15220 |
| RCEP C | 2024 | 2024 | 10,5 | C!F15220 |
| RCEP C | 2025 | 2025 | 9 | C!G15220 |
| RCEP C | 2026 | 2026 | 7,5 | C!H15220 |
| RCEP C | 2027 | 2027 | 6 | C!I15220 |
| RCEP D | 2022 | 2022 | 13,6 | D!D15219 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 12,3 | D!E15219 |
| RCEP D | 2024 | 2024 | 10,9 | D!F15219 |
| RCEP D | 2025 | 2025 | 9,5 | D!G15219 |
| RCEP D | 2026 | 2026 | 8,2 | D!H15219 |
| RCEP D | 2027 | 2027 | 6,8 | D!I15219 |
| RCEP E | 2022 | 2022 | 13,5 | E!D15223 |
| RCEP E | 2023 | 2023 | 12 | E!E15223 |
| RCEP E | 2024 | 2024 | 10,5 | E!F15223 |
| RCEP E | 2025 | 2025 | 9 | E!G15223 |
| RCEP E | 2026 | 2026 | 7,5 | E!H15223 |
| RCEP E | 2027 | 2027 | 6 | E!I15223 |
| RCEP F | 2022 | 2022 | 13,5 | F!D15220 |
| RCEP F | 2023 | 2023 | 12 | F!E15220 |
| RCEP F | 2024 | 2024 | 10,5 | F!F15220 |
| RCEP F | 2025 | 2025 | 9 | F!G15220 |
| RCEP F | 2026 | 2026 | 7,5 | F!H15220 |
| RCEP F | 2027 | 2027 | 6 | F!I15220 |
| VIFTA | 2024 | 2024 | 12 | VI!F14186 |
| VIFTA | 2025 | 2025 | 9 | VI!G14186 |
| VIFTA | 2026 | 2026 | 6 | VI!H14186 |
| VIFTA | 2027 | 2027 | 3 | VI!I14186 |

## Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 15%, AJCEP 30%, VJEPA 30%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving. | MFN 15% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non verificato – controllo necessario |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8537.10 has 10 lines; 8537.10.40 is distinguished from its siblings by: Motor controllers with output rating of 24 V to 120 V DC and with ampere rating of 300 A to 500 A. | 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. | Non verificato – controllo necessario |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 8537.10.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8537.10.40 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | Non verificato – controllo necessario |
| 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. | Non verificato – controllo necessario |
| 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). | Non verificato – controllo necessario |

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|---|---|---|---|---|---|---|---|
| HS-005 | BLUE | Chapter 98 equivalent exists | 8537.10.40 corresponds to Chapter 98 code 9849.46.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - Engine ECU và các bộ điều khiển khác, được sử dụng cho xe có động cơ | 26/2023/NĐ-CP | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended). | Non verificato – controllo necessario |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8537.10.40. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non verificato – controllo necessario |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 15% for 8537.10.40 was checked against BT2026 (cell BT2026!N15870), 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. | Verificato rispetto al file tariffario di origine |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.