Vietnam Tariff Intelligence

# HS 8537.10.20 detail

| | |
|---|---|
| **HS code** | 8537.10.20 |
| **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 not exceeding 1,000 V: / - - Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25 |
| **Unit** | chiếc |
| **Generated** | 12/11/2026 11:52:23 |
| **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://mail.vietnamtariff.com/hs-code/85371020/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15868 |
| Preferential (MFN) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15868 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15868 |
| 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 (-BN, KH, TH) | 0% (except BN, 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(-KH) | 0% (except KH) | 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!E15205 |
| ATIGA | 2022 | 2022 | 0 | AT!E15137 |
| ATIGA | 2023 | 2023 | 0 | AT!F15137 |
| ATIGA | 2024 | 2024 | 0 | AT!G15137 |
| ATIGA | 2025 | 2025 | 0 | AT!H15137 |
| ATIGA | 2026 | 2026 | 0 | AT!I15137 |
| ATIGA | 2027 | 2027 | 0 | AT!J15137 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E15193 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F15193 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G15193 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H15193 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I15193 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J15193 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E15194 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F15194 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G15194 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H15194 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I15194 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J15194 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F15195 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H15143 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F15151 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G15151 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H15151 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I15151 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J15151 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K15151 |
| VKFTA | 2022 | 2022 | 0 | VK!E15191 |
| VKFTA | 2023 | 2023 | 0 | VK!F15191 |
| VKFTA | 2024 | 2024 | 0 | VK!G15191 |
| VKFTA | 2025 | 2025 | 0 | VK!H15191 |
| VKFTA | 2026 | 2026 | 0 | VK!I15191 |
| VKFTA | 2027 | 2027 | 0 | VK!J15191 |
| VCFTA | 2022 | 2022 | 3 | VC!D15248 |
| VCFTA | 2023 | 2023 | 1 | VC!E15248 |
| VCFTA | 2024 | 2024 | 0 | VC!F15248 |
| VCFTA | 2025 | 2025 | 0 | VC!G15248 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H15248 |
| VCFTA | 2027 | 2027 | 0 | VC!I15248 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D15227 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E15227 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F15227 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G15227 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H15227 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I15227 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D15225 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E15225 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F15225 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G15225 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H15225 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I15225 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D15231 |
| EVFTA | 2023 | 2023 | 3,3 | EV-NK!E15231 |
| EVFTA | 2024 | 2024 | 1,6 | EV-NK!F15231 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G15231 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H15231 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I15231 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D15230 |
| UKVFTA | 2023 | 2023 | 3,3 | UKV!E15230 |
| UKVFTA | 2024 | 2024 | 1,6 | UKV!F15230 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G15230 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H15230 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I15230 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D15221 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E15221 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F15221 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G15221 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H15221 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I15221 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J15221 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D15218 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E15218 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F15218 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G15218 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H15218 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I15218 |
| RCEP B | 2022 | 2022 | 0 | B!D15218 |
| RCEP B | 2023 | 2023 | 0 | B!E15218 |
| RCEP B | 2024 | 2024 | 0 | B!F15218 |
| RCEP B | 2025 | 2025 | 0 | B!G15218 |
| RCEP B | 2026 | 2026 | 0 | B!H15218 |
| RCEP B | 2027 | 2027 | 0 | B!I15218 |
| RCEP C | 2022 | 2022 | 0 | C!D15218 |
| RCEP C | 2023 | 2023 | 0 | C!E15218 |
| RCEP C | 2024 | 2024 | 0 | C!F15218 |
| RCEP C | 2025 | 2025 | 0 | C!G15218 |
| RCEP C | 2026 | 2026 | 0 | C!H15218 |
| RCEP C | 2027 | 2027 | 0 | C!I15218 |
| RCEP D | 2022 | 2022 | 0 | D!D15217 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E15217 |
| RCEP D | 2024 | 2024 | 0 | D!F15217 |
| RCEP D | 2025 | 2025 | 0 | D!G15217 |
| RCEP D | 2026 | 2026 | 0 | D!H15217 |
| RCEP D | 2027 | 2027 | 0 | D!I15217 |
| RCEP E | 2022 | 2022 | 0 | E!D15221 |
| RCEP E | 2023 | 2023 | 0 | E!E15221 |
| RCEP E | 2024 | 2024 | 0 | E!F15221 |
| RCEP E | 2025 | 2025 | 0 | E!G15221 |
| RCEP E | 2026 | 2026 | 0 | E!H15221 |
| RCEP E | 2027 | 2027 | 0 | E!I15221 |
| RCEP F | 2022 | 2022 | 0 | F!D15218 |
| RCEP F | 2023 | 2023 | 0 | F!E15218 |
| RCEP F | 2024 | 2024 | 0 | F!F15218 |
| RCEP F | 2025 | 2025 | 0 | F!G15218 |
| RCEP F | 2026 | 2026 | 0 | F!H15218 |
| RCEP F | 2027 | 2027 | 0 | F!I15218 |
| VIFTA | 2024 | 2024 | 6,7 | VI!F14184 |
| VIFTA | 2025 | 2025 | 3.3 | VI!G14184 |
| VIFTA | 2026 | 2026 | 0 | VI!H14184 |
| VIFTA | 2027 | 2027 | 0 | VI!I14184 |

## 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 8537.10 has 10 lines; 8537.10.20 is distinguished from its siblings by: Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25. | 8537.10.11 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; 8537.10.30 Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices; 8537.10.40 Motor controllers with output rating of 24 V to 120 V DC and with ampere rating of 300 A to 500 A | 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 8537.10.20. 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 10% for 8537.10.20 was checked against BT2026 (cell BT2026!N15868), 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.