Vietnam Tariff Intelligence

HS 8537.10.40 detail

HS code	8537.10.40
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: / - - Motor controllers with output rating of 24 V to 120 V DC and with ampere rating of 300 A to 500 A
Unit	chiếc
Generated	06/11/2026 04:48:17
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/85371040/

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!K15870
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N15870
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15870
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, TH)	0% (except KH, TH)	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
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
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
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	6	6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/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
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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.	Not verified – check required
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.	Not verified – check required
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.	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
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).	Not verified – check required

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.	Not verified – check required
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.	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.