Vietnam Tariff Intelligence

HS 8538.10.19 detail

HS code	8538.10.19
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: / - - - Other
Unit	chiếc
Generated	05/11/2026 16:56:51
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/85381019/

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!K15888
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N15888
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15888
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	3	3%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15226
ATIGA	2022	2022	0	AT!E15158
ATIGA	2023	2023	0	AT!F15158
ATIGA	2024	2024	0	AT!G15158
ATIGA	2025	2025	0	AT!H15158
ATIGA	2026	2026	0	AT!I15158
ATIGA	2027	2027	0	AT!J15158
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15214
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15214
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15214

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15214
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15214
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15214
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15215
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15215
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15215
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15215
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15215
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15215
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15216
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15164
AIFTA	30/12/2022	2022	0	AI!F15172
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15172
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15172
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15172
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15172
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15172
VKFTA	2022	2022	0	VK!E15212
VKFTA	2023	2023	0	VK!F15212
VKFTA	2024	2024	0	VK!G15212
VKFTA	2025	2025	0	VK!H15212
VKFTA	2026	2026	0	VK!I15212
VKFTA	2027	2027	0	VK!J15212
VCFTA	2022	2022	3	VC!D15269
VCFTA	2023	2023	1	VC!E15269
VCFTA	2024	2024	0	VC!F15269

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15269
VCFTA	2026	2026	0	VC!H15269
VCFTA	2027	2027	0	VC!I15269
VN-EAEU	2022	2022	0	EAV!D15248
VN-EAEU	2023	2023	0	EAV!E15248
VN-EAEU	2024	2024	0	EAV!F15248
VN-EAEU	2025	2025	0	EAV!G15248
VN-EAEU	2026	2026	0	EAV!H15248
VN-EAEU	2027	2027	0	EAV!I15248
AHKFTA	2022	2022	9	AKH!D15246
AHKFTA	2023	2023	6	AKH!E15246
AHKFTA	2024	2024	6	AKH!F15246
AHKFTA	2025	2025	3	AKH!G15246
AHKFTA	2026	2026	3	AKH!H15246
AHKFTA	2027	2027	0	AKH!I15246
EVFTA	2022	2022	7,5	EV-NK!D15252
EVFTA	2023	2023	5	EV-NK!E15252
EVFTA	2024	2024	2,5	EV-NK!F15252
EVFTA	2025	2025	0	EV-NK!G15252
EVFTA	2026	2026	0	EV-NK!H15252
EVFTA	2027	2027	0	EV-NK!I15252
UKVFTA	2022	2022	7,5	UKV!D15251
UKVFTA	2023	2023	5	UKV!E15251
UKVFTA	2024	2024	2,5	UKV!F15251
UKVFTA	2025	2025	0	UKV!G15251
UKVFTA	2026	2026	0	UKV!H15251

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15251
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15242
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15242
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15242
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15242
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15242
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15242
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15242
RCEP A	2022	2022	0	RCEPT-A!D15239
RCEP A	2023	2023	0	RCEPT-A!E15239
RCEP A	2024	2024	0	RCEPT-A!F15239
RCEP A	2025	2025	0	RCEPT-A!G15239
RCEP A	2026	2026	0	RCEPT-A!H15239
RCEP A	2027	2027	0	RCEPT-A!I15239
RCEP B	2022	2022	0	B!D15239
RCEP B	2023	2023	0	B!E15239
RCEP B	2024	2024	0	B!F15239
RCEP B	2025	2025	0	B!G15239
RCEP B	2026	2026	0	B!H15239
RCEP B	2027	2027	0	B!I15239
RCEP C	2022	2022	0	C!D15239
RCEP C	2023	2023	0	C!E15239
RCEP C	2024	2024	0	C!F15239
RCEP C	2025	2025	0	C!G15239
RCEP C	2026	2026	0	C!H15239
RCEP C	2027	2027	0	C!I15239

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15238
RCEP D	2023	2023	0	D!E15238
RCEP D	2024	2024	0	D!F15238
RCEP D	2025	2025	0	D!G15238
RCEP D	2026	2026	0	D!H15238
RCEP D	2027	2027	0	D!I15238
RCEP E	2022	2022	0	E!D15242
RCEP E	2023	2023	0	E!E15242
RCEP E	2024	2024	0	E!F15242
RCEP E	2025	2025	0	E!G15242
RCEP E	2026	2026	0	E!H15242
RCEP E	2027	2027	0	E!I15242
RCEP F	2022	2022	0	F!D15239
RCEP F	2023	2023	0	F!E15239
RCEP F	2024	2024	0	F!F15239
RCEP F	2025	2025	0	F!G15239
RCEP F	2026	2026	0	F!H15239
RCEP F	2027	2027	0	F!I15239
VIFTA	2024	2024	10	VI!F14204
VIFTA	2025	2025	5	VI!G14204
VIFTA	2026	2026	0	VI!H14204
VIFTA	2027	2027	0	VI!I14204

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; 8538.10.19 is distinguished from its siblings by: Other.	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; 8538.10.21 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 8538.10.19. 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 8538.10.19 was checked against BT2026 (cell BT2026!N15888), 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.