Vietnam Tariff Intelligence

HS 8538.90.20 detail

HS code	8538.90.20
Description	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37 / - Other: / - - For a voltage exceeding 1,000 V
Unit	chiếc
Generated	06/11/2026 05:17:31
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/85389020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15899
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N15899
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15899
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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
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!E15237

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E15169
ATIGA	2023	2023	0	AT!F15169
ATIGA	2024	2024	0	AT!G15169
ATIGA	2025	2025	0	AT!H15169
ATIGA	2026	2026	0	AT!I15169
ATIGA	2027	2027	0	AT!J15169
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15225
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15225
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15225
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15225
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15225
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15225
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15226
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15226
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15226
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15226
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15226
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15226
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15227
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15175
AIFTA	30/12/2022	2022	0	AI!F15183
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15183
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15183
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15183
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15183
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15183

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E15223
VKFTA	2023	2023	0	VK!F15223
VKFTA	2024	2024	0	VK!G15223
VKFTA	2025	2025	0	VK!H15223
VKFTA	2026	2026	0	VK!I15223
VKFTA	2027	2027	0	VK!J15223
VCFTA	2022	2022	0	VC!D15280
VCFTA	2023	2023	0	VC!E15280
VCFTA	2024	2024	0	VC!F15280
VCFTA	2025	2025	0	VC!G15280
VCFTA	2026	2026	0	VC!H15280
VCFTA	2027	2027	0	VC!I15280
VN-EAEU	2022	2022	0	EAV!D15259
VN-EAEU	2023	2023	0	EAV!E15259
VN-EAEU	2024	2024	0	EAV!F15259
VN-EAEU	2025	2025	0	EAV!G15259
VN-EAEU	2026	2026	0	EAV!H15259
VN-EAEU	2027	2027	0	EAV!I15259
AHKFTA	2022	2022	0	AKH!D15257
AHKFTA	2023	2023	0	AKH!E15257
AHKFTA	2024	2024	0	AKH!F15257
AHKFTA	2025	2025	0	AKH!G15257
AHKFTA	2026	2026	0	AKH!H15257
AHKFTA	2027	2027	0	AKH!I15257
EVFTA	2022	2022	0	EV-NK!D15263
EVFTA	2023	2023	0	EV-NK!E15263

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F15263
EVFTA	2025	2025	0	EV-NK!G15263
EVFTA	2026	2026	0	EV-NK!H15263
EVFTA	2027	2027	0	EV-NK!I15263
UKVFTA	2022	2022	0	UKV!D15262
UKVFTA	2023	2023	0	UKV!E15262
UKVFTA	2024	2024	0	UKV!F15262
UKVFTA	2025	2025	0	UKV!G15262
UKVFTA	2026	2026	0	UKV!H15262
UKVFTA	2027	2027	0	UKV!I15262
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15253
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15253
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15253
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15253
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15253
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15253
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15253
RCEP A	2022	2022	0	RCEPT-A!D15250
RCEP A	2023	2023	0	RCEPT-A!E15250
RCEP A	2024	2024	0	RCEPT-A!F15250
RCEP A	2025	2025	0	RCEPT-A!G15250
RCEP A	2026	2026	0	RCEPT-A!H15250
RCEP A	2027	2027	0	RCEPT-A!I15250
RCEP B	2022	2022	0	B!D15250
RCEP B	2023	2023	0	B!E15250
RCEP B	2024	2024	0	B!F15250

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G15250
RCEP B	2026	2026	0	B!H15250
RCEP B	2027	2027	0	B!I15250
RCEP C	2022	2022	0	C!D15250
RCEP C	2023	2023	0	C!E15250
RCEP C	2024	2024	0	C!F15250
RCEP C	2025	2025	0	C!G15250
RCEP C	2026	2026	0	C!H15250
RCEP C	2027	2027	0	C!I15250
RCEP D	2022	2022	0	D!D15249
RCEP D	2023	2023	0	D!E15249
RCEP D	2024	2024	0	D!F15249
RCEP D	2025	2025	0	D!G15249
RCEP D	2026	2026	0	D!H15249
RCEP D	2027	2027	0	D!I15249
RCEP E	2022	2022	0	E!D15253
RCEP E	2023	2023	0	E!E15253
RCEP E	2024	2024	0	E!F15253
RCEP E	2025	2025	0	E!G15253
RCEP E	2026	2026	0	E!H15253
RCEP E	2027	2027	0	E!I15253
RCEP F	2022	2022	0	F!D15250
RCEP F	2023	2023	0	F!E15250
RCEP F	2024	2024	0	F!F15250
RCEP F	2025	2025	0	F!G15250
RCEP F	2026	2026	0	F!H15250

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I15250
VIFTA	2024	2024	2	VI!F14215
VIFTA	2025	2025	1	VI!G14215
VIFTA	2026	2026	0	VI!H14215
VIFTA	2027	2027	0	VI!I14215

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 8538.90 has 5 lines; 8538.90.20 is distinguished from its siblings by: For a voltage exceeding 1,000 V.	8538.90.11 Parts of goods of subheading 8536.69.10, 8536.90.12 or 8536.90.19; 8538.90.12 Parts of goods of subheading 8536.50.51, 8536.50.59, 8536.69.32 or 8536.69.39; 8538.90.13 Parts of goods of subheading 8537.10.20; 8538.90.19 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 8538.90.20. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 3% for 8538.90.20 was checked against BT2026 (cell BT2026!N15899), 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.