Vietnam Tariff Intelligence

HS 8504.31.24 detail

HS code	8504.31.24
Description	Electrical transformers, static converters (for example, rectifiers) and inductors / - Other transformers: / - - Having a power handling capacity not exceeding 1 kVA: / - - - Instrument current transformers: / - - - - With a voltage rating of 1 kV or more, but less than 66 kV
Unit	chiếc
Generated	08/11/2026 04:51:47
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/85043124/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14989
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N14989
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14989
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
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
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VJEPA	2	2%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
AJCEP	4	4%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
ACFTA	5 (-TH)	5% (except TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	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
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E14285
ATIGA	2022	2022	0	AT!E14226
ATIGA	2023	2023	0	AT!F14226
ATIGA	2024	2024	0	AT!G14226
ATIGA	2025	2025	0	AT!H14226
ATIGA	2026	2026	0	AT!I14226
ATIGA	2027	2027	0	AT!J14226
AJCEP	30/12/2022 - 31/3/2023	2022	4	AJ!E14280
AJCEP	01/4/2023 - 31/3/2024	2023	4	AJ!F14280
AJCEP	01/4/2024 - 31/3/2025	2024	4	AJ!G14280

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	4	AJ!H14280
AJCEP	01/4/2026 - 31/3/2027	2026	4	AJ!I14280
AJCEP	01/4/2027 - 31/3/2028	2027	4	AJ!J14280
VJEPA	30/12/2022 - 31/3/2023	2022	2	VJ!E14281
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F14281
VJEPA	01/4/2024 - 31/3/2025	2024	2	VJ!G14281
VJEPA	01/4/2025 - 31/3/2026	2025	2	VJ!H14281
VJEPA	01/4/2026 - 31/3/2027	2026	2	VJ!I14281
VJEPA	01/4/2027 - 31/3/2028	2027	2	VJ!J14281
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14284
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14232
AIFTA	30/12/2022	2022	*	AI!F14240
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14240
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14240
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14240
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14240
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14240
VKFTA	2022	2022	5	VK!E14271
VKFTA	2023	2023	5	VK!F14271
VKFTA	2024	2024	5	VK!G14271
VKFTA	2025	2025	5	VK!H14271
VKFTA	2026	2026	5	VK!I14271
VKFTA	2027	2027	5	VK!J14271
VCFTA	2022	2022	5	VC!D14326
VCFTA	2023	2023	5	VC!E14326
VCFTA	2024	2024	0	VC!F14326

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14326
VCFTA	2026	2026	0	VC!H14326
VCFTA	2027	2027	0	VC!I14326
VN-EAEU	2022	2022	*	EAV!D14303
VN-EAEU	2023	2023	*	EAV!E14303
VN-EAEU	2024	2024	*	EAV!F14303
VN-EAEU	2025	2025	*	EAV!G14303
VN-EAEU	2026	2026	*	EAV!H14303
VN-EAEU	2027	2027	*	EAV!I14303
AHKFTA	2022	2022	15	AKH!D14303
AHKFTA	2023	2023	15	AKH!E14303
AHKFTA	2024	2024	15	AKH!F14303
AHKFTA	2025	2025	15	AKH!G14303
AHKFTA	2026	2026	15	AKH!H14303
AHKFTA	2027	2027	15	AKH!I14303
EVFTA	2022	2022	7,5	EV-NK!D14318
EVFTA	2023	2023	5	EV-NK!E14318
EVFTA	2024	2024	2,5	EV-NK!F14318
EVFTA	2025	2025	0	EV-NK!G14318
EVFTA	2026	2026	0	EV-NK!H14318
EVFTA	2027	2027	0	EV-NK!I14318
UKVFTA	2022	2022	7,5	UKV!D14317
UKVFTA	2023	2023	5	UKV!E14317
UKVFTA	2024	2024	2,5	UKV!F14317
UKVFTA	2025	2025	0	UKV!G14317
UKVFTA	2026	2026	0	UKV!H14317

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14317
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14310
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14310
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14310
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14310
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14310
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14310
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14310
RCEP A	2022	2022	15	RCEPT-A!D14305
RCEP A	2023	2023	15	RCEPT-A!E14305
RCEP A	2024	2024	15	RCEPT-A!F14305
RCEP A	2025	2025	15	RCEPT-A!G14305
RCEP A	2026	2026	15	RCEPT-A!H14305
RCEP A	2027	2027	15	RCEPT-A!I14305
RCEP B	2022	2022	15	B!D14305
RCEP B	2023	2023	15	B!E14305
RCEP B	2024	2024	15	B!F14305
RCEP B	2025	2025	15	B!G14305
RCEP B	2026	2026	15	B!H14305
RCEP B	2027	2027	15	B!I14305
RCEP C	2022	2022	15	C!D14305
RCEP C	2023	2023	15	C!E14305
RCEP C	2024	2024	15	C!F14305
RCEP C	2025	2025	15	C!G14305
RCEP C	2026	2026	15	C!H14305
RCEP C	2027	2027	15	C!I14305

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D14304
RCEP D	2023	2023	15	D!E14304
RCEP D	2024	2024	15	D!F14304
RCEP D	2025	2025	15	D!G14304
RCEP D	2026	2026	15	D!H14304
RCEP D	2027	2027	15	D!I14304
RCEP E	2022	2022	15	E!D14308
RCEP E	2023	2023	15	E!E14308
RCEP E	2024	2024	15	E!F14308
RCEP E	2025	2025	15	E!G14308
RCEP E	2026	2026	15	E!H14308
RCEP E	2027	2027	15	E!I14308
RCEP F	2022	2022	15	F!D14305
RCEP F	2023	2023	15	F!E14305
RCEP F	2024	2024	15	F!F14305
RCEP F	2025	2025	15	F!G14305
RCEP F	2026	2026	15	F!H14305
RCEP F	2027	2027	15	F!I14305
VIFTA	2024	2024	13,5	VI!F13303
VIFTA	2025	2025	12	VI!G13303
VIFTA	2026	2026	10.5	VI!H13303
VIFTA	2027	2027	9	VI!I13303

Advisory & warnings

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Phương tiện đo phải kiểm tra nhà nước về đo lường khi NK (2284/QĐ-BKHCN ngày 15/08/2018)		2284/QĐ-BKHCN	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8504.31 has 15 lines; 8504.31.24 is distinguished from its siblings by: With a voltage rating of 1 kV or more, but less than 66 kV.	8504.31.11 With a voltage rating of 110 kV or more; 8504.31.12 With a voltage rating of 66 kV or more, but less than 110 kV; 8504.31.13 With a voltage rating of 1 kV or more, but less than 66 kV; 8504.31.19 Other; 8504.31.21 Ring type current transformers with a voltage rating not exceeding 220 kV; 8504.31.22 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 8504.31.24. 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 20% for 8504.31.24 was checked against BT2026 (cell BT2026!N14989), 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

Item policy

Item policy
Phương tiện đo phải kiểm tra nhà nước về đo lường khi NK (2284/QĐ-BKHCN ngày 15/08/2018)

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.