Vietnam Tariff Intelligence

HS 8504.31.91 detail

HS code	8504.31.91
Description	Electrical transformers, static converters (for example, rectifiers) and inductors / - Other transformers: / - - Having a power handling capacity not exceeding 1 kVA: / - - - Other: / - - - - Of a kind used with toys, scale models or similar recreational models
Unit	chiếc
Generated	08/11/2026 06:01:24
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/85043191/

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!K14994
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N14994
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14994
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/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
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	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 F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	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
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)		0	AC!E14290
ATIGA	2022	2022	0	AT!E14231
ATIGA	2023	2023	0	AT!F14231
ATIGA	2024	2024	0	AT!G14231
ATIGA	2025	2025	0	AT!H14231
ATIGA	2026	2026	0	AT!I14231
ATIGA	2027	2027	0	AT!J14231
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14285
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14285
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14285

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14285
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14285
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14285
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14286
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14286
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14286
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14286
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14286
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14286
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14289
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14237
AIFTA	30/12/2022	2022	*	AI!F14245
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14245
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14245
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14245
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14245
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14245
VKFTA	2022	2022	5	VK!E14276
VKFTA	2023	2023	5	VK!F14276
VKFTA	2024	2024	5	VK!G14276
VKFTA	2025	2025	5	VK!H14276
VKFTA	2026	2026	5	VK!I14276
VKFTA	2027	2027	5	VK!J14276
VCFTA	2022	2022	5	VC!D14331
VCFTA	2023	2023	2	VC!E14331
VCFTA	2024	2024	0	VC!F14331

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14331
VCFTA	2026	2026	0	VC!H14331
VCFTA	2027	2027	0	VC!I14331
VN-EAEU	2022	2022	*	EAV!D14308
VN-EAEU	2023	2023	*	EAV!E14308
VN-EAEU	2024	2024	*	EAV!F14308
VN-EAEU	2025	2025	*	EAV!G14308
VN-EAEU	2026	2026	*	EAV!H14308
VN-EAEU	2027	2027	*	EAV!I14308
AHKFTA	2022	2022	20	AKH!D14308
AHKFTA	2023	2023	20	AKH!E14308
AHKFTA	2024	2024	20	AKH!F14308
AHKFTA	2025	2025	20	AKH!G14308
AHKFTA	2026	2026	20	AKH!H14308
AHKFTA	2027	2027	20	AKH!I14308
EVFTA	2022	2022	10	EV-NK!D14323
EVFTA	2023	2023	6,6	EV-NK!E14323
EVFTA	2024	2024	3,3	EV-NK!F14323
EVFTA	2025	2025	0	EV-NK!G14323
EVFTA	2026	2026	0	EV-NK!H14323
EVFTA	2027	2027	0	EV-NK!I14323
UKVFTA	2022	2022	10	UKV!D14322
UKVFTA	2023	2023	6,6	UKV!E14322
UKVFTA	2024	2024	3,3	UKV!F14322
UKVFTA	2025	2025	0	UKV!G14322
UKVFTA	2026	2026	0	UKV!H14322

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14322
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14315
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14315
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14315
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14315
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14315
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14315
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14315
RCEP A	2022	2022	18	RCEPT-A!D14310
RCEP A	2023	2023	16	RCEPT-A!E14310
RCEP A	2024	2024	14	RCEPT-A!F14310
RCEP A	2025	2025	12	RCEPT-A!G14310
RCEP A	2026	2026	10	RCEPT-A!H14310
RCEP A	2027	2027	8	RCEPT-A!I14310
RCEP B	2022	2022	18	B!D14310
RCEP B	2023	2023	16	B!E14310
RCEP B	2024	2024	14	B!F14310
RCEP B	2025	2025	12	B!G14310
RCEP B	2026	2026	10	B!H14310
RCEP B	2027	2027	8	B!I14310
RCEP C	2022	2022	18	C!D14310
RCEP C	2023	2023	16	C!E14310
RCEP C	2024	2024	14	C!F14310
RCEP C	2025	2025	12	C!G14310
RCEP C	2026	2026	10	C!H14310
RCEP C	2027	2027	8	C!I14310

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D14309
RCEP D	2023	2023	16,4	D!E14309
RCEP D	2024	2024	14,5	D!F14309
RCEP D	2025	2025	12,7	D!G14309
RCEP D	2026	2026	10,9	D!H14309
RCEP D	2027	2027	9,1	D!I14309
RCEP E	2022	2022	18	E!D14313
RCEP E	2023	2023	16	E!E14313
RCEP E	2024	2024	14	E!F14313
RCEP E	2025	2025	12	E!G14313
RCEP E	2026	2026	10	E!H14313
RCEP E	2027	2027	8	E!I14313
RCEP F	2022	2022	18	F!D14310
RCEP F	2023	2023	16	F!E14310
RCEP F	2024	2024	14	F!F14310
RCEP F	2025	2025	12	F!G14310
RCEP F	2026	2026	10	F!H14310
RCEP F	2027	2027	8	F!I14310
VIFTA	2024	2024	17,1	VI!F13308
VIFTA	2025	2025	14.3	VI!G13308
VIFTA	2026	2026	11.4	VI!H13308
VIFTA	2027	2027	8.6	VI!I13308

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 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 8504.31 has 15 lines; 8504.31.91 is distinguished from its siblings by: Of a kind used with toys, scale models or similar recreational models.	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 8504.31.91. 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 8504.31.91 was checked against BT2026 (cell BT2026!N14994), 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.