Vietnam Tariff Intelligence

HS 8504.31.92 detail

HS code	8504.31.92
Description	Electrical transformers, static converters (for example, rectifiers) and inductors / - Other transformers: / - - Having a power handling capacity not exceeding 1 kVA: / - - - Other: / - - - - Other matching transformers
Unit	chiếc
Generated	09/11/2026 07:17:23
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/85043192/

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!K14995
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N14995
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14995
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	8	8%	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!E14291
ATIGA	2022	2022	0	AT!E14232
ATIGA	2023	2023	0	AT!F14232
ATIGA	2024	2024	0	AT!G14232
ATIGA	2025	2025	0	AT!H14232
ATIGA	2026	2026	0	AT!I14232
ATIGA	2027	2027	0	AT!J14232
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14286
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14286
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14286

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14286
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14286
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14286
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14287
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14287
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14287
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14287
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14287
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14287
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14290
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14238
AIFTA	30/12/2022	2022	*	AI!F14246
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14246
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14246
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14246
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14246
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14246
VKFTA	2022	2022	5	VK!E14277
VKFTA	2023	2023	5	VK!F14277
VKFTA	2024	2024	5	VK!G14277
VKFTA	2025	2025	5	VK!H14277
VKFTA	2026	2026	5	VK!I14277
VKFTA	2027	2027	5	VK!J14277
VCFTA	2022	2022	5	VC!D14332
VCFTA	2023	2023	2	VC!E14332
VCFTA	2024	2024	0	VC!F14332

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14332
VCFTA	2026	2026	0	VC!H14332
VCFTA	2027	2027	0	VC!I14332
VN-EAEU	2022	2022	*	EAV!D14309
VN-EAEU	2023	2023	*	EAV!E14309
VN-EAEU	2024	2024	*	EAV!F14309
VN-EAEU	2025	2025	*	EAV!G14309
VN-EAEU	2026	2026	*	EAV!H14309
VN-EAEU	2027	2027	*	EAV!I14309
AHKFTA	2022	2022	20	AKH!D14309
AHKFTA	2023	2023	20	AKH!E14309
AHKFTA	2024	2024	20	AKH!F14309
AHKFTA	2025	2025	20	AKH!G14309
AHKFTA	2026	2026	20	AKH!H14309
AHKFTA	2027	2027	20	AKH!I14309
EVFTA	2022	2022	10	EV-NK!D14324
EVFTA	2023	2023	6,6	EV-NK!E14324
EVFTA	2024	2024	3,3	EV-NK!F14324
EVFTA	2025	2025	0	EV-NK!G14324
EVFTA	2026	2026	0	EV-NK!H14324
EVFTA	2027	2027	0	EV-NK!I14324
UKVFTA	2022	2022	10	UKV!D14323
UKVFTA	2023	2023	6,6	UKV!E14323
UKVFTA	2024	2024	3,3	UKV!F14323
UKVFTA	2025	2025	0	UKV!G14323
UKVFTA	2026	2026	0	UKV!H14323

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14323
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14316
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14316
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14316
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14316
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14316
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14316
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14316
RCEP A	2022	2022	18	RCEPT-A!D14311
RCEP A	2023	2023	16	RCEPT-A!E14311
RCEP A	2024	2024	14	RCEPT-A!F14311
RCEP A	2025	2025	12	RCEPT-A!G14311
RCEP A	2026	2026	10	RCEPT-A!H14311
RCEP A	2027	2027	8	RCEPT-A!I14311
RCEP B	2022	2022	18	B!D14311
RCEP B	2023	2023	16	B!E14311
RCEP B	2024	2024	14	B!F14311
RCEP B	2025	2025	12	B!G14311
RCEP B	2026	2026	10	B!H14311
RCEP B	2027	2027	8	B!I14311
RCEP C	2022	2022	18	C!D14311
RCEP C	2023	2023	16	C!E14311
RCEP C	2024	2024	14	C!F14311
RCEP C	2025	2025	12	C!G14311
RCEP C	2026	2026	10	C!H14311
RCEP C	2027	2027	8	C!I14311

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D14310
RCEP D	2023	2023	16,4	D!E14310
RCEP D	2024	2024	14,5	D!F14310
RCEP D	2025	2025	12,7	D!G14310
RCEP D	2026	2026	10,9	D!H14310
RCEP D	2027	2027	9,1	D!I14310
RCEP E	2022	2022	18	E!D14314
RCEP E	2023	2023	16	E!E14314
RCEP E	2024	2024	14	E!F14314
RCEP E	2025	2025	12	E!G14314
RCEP E	2026	2026	10	E!H14314
RCEP E	2027	2027	8	E!I14314
RCEP F	2022	2022	18	F!D14311
RCEP F	2023	2023	16	F!E14311
RCEP F	2024	2024	14	F!F14311
RCEP F	2025	2025	12	F!G14311
RCEP F	2026	2026	10	F!H14311
RCEP F	2027	2027	8	F!I14311
VIFTA	2024	2024	16	VI!F13309
VIFTA	2025	2025	12	VI!G13309
VIFTA	2026	2026	8	VI!H13309
VIFTA	2027	2027	4	VI!I13309

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; 8504.31.92 is distinguished from its siblings by: Other matching transformers.	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 8504.31.92. 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 8504.31.92 was checked against BT2026 (cell BT2026!N14995), 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.