Vietnam Tariff Intelligence

# Detalle del SA 8504.22.92

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|---|---|
| **Código SA** | 8504.22.92 |
| **Descripción** | Electrical transformers, static converters (for example, rectifiers) and inductors / - Liquid dielectric transformers: / - - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA: / - - - Other: / - - - - Of a high side voltage of 110 kV or more |
| **Unidad** | chiếc |
| **Generado** | 04/11/2026 13:09:22 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://vietnamtariff.com/hs-code/85042292/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 7.5 | 7,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K14968 |
| Preferencial (NMF) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N14968 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q14968 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-TH) | 0% (excepto TH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 3,3 | 3,3% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 3,3 | 3,3% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 3,3 | 3,3% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 3,3 | 3,3% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Anexo D) | 3,4 | 3,4% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 3,8 | 3,8% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 2.9 | 2,9% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 5 | 5% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AKFTA | 5 | 5% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E14264 |
| ATIGA | 2022 | 2022 | 0 | AT!E14205 |
| ATIGA | 2023 | 2023 | 0 | AT!F14205 |
| ATIGA | 2024 | 2024 | 0 | AT!G14205 |
| ATIGA | 2025 | 2025 | 0 | AT!H14205 |
| ATIGA | 2026 | 2026 | 0 | AT!I14205 |
| ATIGA | 2027 | 2027 | 0 | AT!J14205 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E14259 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F14259 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G14259 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H14259 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I14259 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J14259 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E14260 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F14260 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G14260 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H14260 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I14260 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J14260 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F14263 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H14211 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F14219 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G14219 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H14219 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I14219 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J14219 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K14219 |
| VKFTA | 2022 | 2022 | 0 | VK!E14250 |
| VKFTA | 2023 | 2023 | 0 | VK!F14250 |
| VKFTA | 2024 | 2024 | 0 | VK!G14250 |
| VKFTA | 2025 | 2025 | 0 | VK!H14250 |
| VKFTA | 2026 | 2026 | 0 | VK!I14250 |
| VKFTA | 2027 | 2027 | 0 | VK!J14250 |
| VCFTA | 2022 | 2022 | 5 | VC!D14305 |
| VCFTA | 2023 | 2023 | 2 | VC!E14305 |
| VCFTA | 2024 | 2024 | 0 | VC!F14305 |
| VCFTA | 2025 | 2025 | 0 | VC!G14305 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H14305 |
| VCFTA | 2027 | 2027 | 0 | VC!I14305 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D14282 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E14282 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F14282 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14282 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14282 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14282 |
| AHKFTA | 2022 | 2022 | 5 | AKH!D14282 |
| AHKFTA | 2023 | 2023 | 5 | AKH!E14282 |
| AHKFTA | 2024 | 2024 | 5 | AKH!F14282 |
| AHKFTA | 2025 | 2025 | 5 | AKH!G14282 |
| AHKFTA | 2026 | 2026 | 5 | AKH!H14282 |
| AHKFTA | 2027 | 2027 | 5 | AKH!I14282 |
| EVFTA | 2022 | 2022 | 2,5 | EV-NK!D14297 |
| EVFTA | 2023 | 2023 | 1,6 | EV-NK!E14297 |
| EVFTA | 2024 | 2024 | 0,8 | EV-NK!F14297 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G14297 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H14297 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14297 |
| UKVFTA | 2022 | 2022 | 2,5 | UKV!D14296 |
| UKVFTA | 2023 | 2023 | 1,6 | UKV!E14296 |
| UKVFTA | 2024 | 2024 | 0,8 | UKV!F14296 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G14296 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H14296 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I14296 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D14289 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E14289 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F14289 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G14289 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H14289 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I14289 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14289 |
| RCEP A | 2022 | 2022 | 4,7 | RCEPT-A!D14284 |
| RCEP A | 2023 | 2023 | 4,3 | RCEPT-A!E14284 |
| RCEP A | 2024 | 2024 | 4 | RCEPT-A!F14284 |
| RCEP A | 2025 | 2025 | 3,7 | RCEPT-A!G14284 |
| RCEP A | 2026 | 2026 | 3,3 | RCEPT-A!H14284 |
| RCEP A | 2027 | 2027 | 3 | RCEPT-A!I14284 |
| RCEP B | 2022 | 2022 | 4,7 | B!D14284 |
| RCEP B | 2023 | 2023 | 4,3 | B!E14284 |
| RCEP B | 2024 | 2024 | 4 | B!F14284 |
| RCEP B | 2025 | 2025 | 3,7 | B!G14284 |
| RCEP B | 2026 | 2026 | 3,3 | B!H14284 |
| RCEP B | 2027 | 2027 | 3 | B!I14284 |
| RCEP C | 2022 | 2022 | 4,8 | C!D14284 |
| RCEP C | 2023 | 2023 | 4,5 | C!E14284 |
| RCEP C | 2024 | 2024 | 4,3 | C!F14284 |
| RCEP C | 2025 | 2025 | 4 | C!G14284 |
| RCEP C | 2026 | 2026 | 3,8 | C!H14284 |
| RCEP C | 2027 | 2027 | 3,5 | C!I14284 |
| RCEP D | 2022 | 2022 | 4,7 | D!D14283 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 4,4 | D!E14283 |
| RCEP D | 2024 | 2024 | 4,1 | D!F14283 |
| RCEP D | 2025 | 2025 | 3,8 | D!G14283 |
| RCEP D | 2026 | 2026 | 3,4 | D!H14283 |
| RCEP D | 2027 | 2027 | 3,1 | D!I14283 |
| RCEP E | 2022 | 2022 | 4,7 | E!D14287 |
| RCEP E | 2023 | 2023 | 4,3 | E!E14287 |
| RCEP E | 2024 | 2024 | 4 | E!F14287 |
| RCEP E | 2025 | 2025 | 3,7 | E!G14287 |
| RCEP E | 2026 | 2026 | 3,3 | E!H14287 |
| RCEP E | 2027 | 2027 | 3 | E!I14287 |
| RCEP F | 2022 | 2022 | 4,7 | F!D14284 |
| RCEP F | 2023 | 2023 | 4,3 | F!E14284 |
| RCEP F | 2024 | 2024 | 4 | F!F14284 |
| RCEP F | 2025 | 2025 | 3,7 | F!G14284 |
| RCEP F | 2026 | 2026 | 3,3 | F!H14284 |
| RCEP F | 2027 | 2027 | 3 | F!I14284 |
| VIFTA | 2024 | 2024 | 4,3 | VI!F13282 |
| VIFTA | 2025 | 2025 | 3.6 | VI!G13282 |
| VIFTA | 2026 | 2026 | 2.9 | VI!H13282 |
| VIFTA | 2027 | 2027 | 2.1 | VI!I13282 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): KTCN về hiệu suất năng lượng và dán nhãn năng lượng (1725/QĐ-BCT 2024) | | 1725/QĐ-BCT | Prepare inspection/certification filings under the cited instruments before clearance. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 5%, AKFTA 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving. | MFN 5% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8504.22 has 5 lines; 8504.22.92 is distinguished from its siblings by: Of a high side voltage of 110 kV or more. | 8504.22.11 Of a high side voltage of 66 kV or more; 8504.22.19 Other; 8504.22.93 Of a high side voltage of 66 kV or more, but less than 110 kV; 8504.22.99 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8504.22.92. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 5% for 8504.22.92 was checked against BT2026 (cell BT2026!N14968), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
|---|

KTCN về hiệu suất năng lượng và dán nhãn năng lượng (1725/QĐ-BCT 2024)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.