

Detalle del SA 8504.32.49

|                        |                                                                                                                                                                                                                                                                               |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 8504.32.49                                                                                                                                                                                                                                                                    |
| Descripción            | Electrical transformers, static converters (for example, rectifiers) and inductors / - Other transformers: / - - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA: / - - - Other, of a power handling capacity not exceeding 10 kVA: / - - - - Other |
| Unidad                 | chiếc                                                                                                                                                                                                                                                                         |
| Generado               | 31/10/2026 03:41:22                                                                                                                                                                                                                                                           |
| 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                 | <a href="https://vietnamtariff.com/hs-code/85043249/">https://vietnamtariff.com/hs-code/85043249/</a>                                                                                                                                                                         |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 5               | 5%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15006 |
| Preferencial (NMF)               | 0               | 0%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N15006 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15006 |
| 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 |
| AHKFTA         | 0       | 0%              | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/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 |
| RCEP (Anexo A) | 0       | 0%              | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 0       | 0%              | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 0       | 0%              | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 0       | 0%              | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 0       | 0%              | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 0       | 0%              | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/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 |

|         |   |               |                               |                                        |                       |                |                 |
|---------|---|---------------|-------------------------------|----------------------------------------|-----------------------|----------------|-----------------|
| VN-EAEU | 0 | 0%            | Arancel consolidado<br>BT2026 | 2026                                   | EAV                   | 113/2022/NĐ-CP | Ad valorem      |
| VN-LAO  | 0 | 0%            | Arancel consolidado<br>BT2026 |                                        | S                     | 206/2025/NĐ-CP | Ad valorem      |
| VIFTA   | 0 | 0%            | Arancel consolidado<br>BT2026 | 2026                                   | Form VI (verify)      | 131/2024/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       |
| AKFTA   | 5 | 5%            | Arancel consolidado<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                    | 119/2022/NĐ-CP | Ad valorem      |
| VKFTA   | 5 | 5%            | Arancel consolidado<br>BT2026 | 2026                                   | VK                    | 125/2022/NĐ-CP | Ad valorem      |
| AIFTA   | * | * no elegible | Arancel consolidado<br>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!E14302 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E14243 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F14243 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G14243 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H14243 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I14243 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J14243 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E14297 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F14297 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G14297 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H14297 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I14297   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J14297   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E14298   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F14298   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G14298   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H14298   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I14298   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J14298   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5               | AK!F14301   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H14249 |
| AIFTA   | 30/12/2022                             | 2022 | *               | AI!F14257   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *               | AI!G14257   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *               | AI!H14257   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *               | AI!I14257   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *               | AI!J14257   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *               | AI!K14257   |
| VKFTA   | 2022                                   | 2022 | 5               | VK!E14288   |
| VKFTA   | 2023                                   | 2023 | 5               | VK!F14288   |
| VKFTA   | 2024                                   | 2024 | 5               | VK!G14288   |
| VKFTA   | 2025                                   | 2025 | 5               | VK!H14288   |
| VKFTA   | 2026                                   | 2026 | 5               | VK!I14288   |
| VKFTA   | 2027                                   | 2027 | 5               | VK!J14288   |
| VCFTA   | 2022                                   | 2022 | 0               | VC!D14343   |
| VCFTA   | 2023                                   | 2023 | 0               | VC!E14343   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F14343   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G14343   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H14343    |
| VCFTA   | 2027    | 2027 | 0               | VC!I14343    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D14320   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E14320   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F14320   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G14320   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H14320   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I14320   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D14320   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E14320   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F14320   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G14320   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H14320   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I14320   |
| EVFTA   | 2022    | 2022 | 5               | EV-NK!D14335 |
| EVFTA   | 2023    | 2023 | 3,3             | EV-NK!E14335 |
| EVFTA   | 2024    | 2024 | 1,6             | EV-NK!F14335 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G14335 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H14335 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I14335 |
| UKVFTA  | 2022    | 2022 | 5               | UKV!D14334   |
| UKVFTA  | 2023    | 2023 | 3,3             | UKV!E14334   |
| UKVFTA  | 2024    | 2024 | 1,6             | UKV!F14334   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G14334   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H14334   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I14334   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D14327   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E14327   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F14327   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G14327   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H14327   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I14327   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J14327   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D14322 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E14322 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F14322 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G14322 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H14322 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I14322 |
| RCEP B | 2022    | 2022           | 0               | B!D14322       |
| RCEP B | 2023    | 2023           | 0               | B!E14322       |
| RCEP B | 2024    | 2024           | 0               | B!F14322       |
| RCEP B | 2025    | 2025           | 0               | B!G14322       |
| RCEP B | 2026    | 2026           | 0               | B!H14322       |
| RCEP B | 2027    | 2027           | 0               | B!I14322       |
| RCEP C | 2022    | 2022           | 0               | C!D14322       |
| RCEP C | 2023    | 2023           | 0               | C!E14322       |
| RCEP C | 2024    | 2024           | 0               | C!F14322       |
| RCEP C | 2025    | 2025           | 0               | C!G14322       |
| RCEP C | 2026    | 2026           | 0               | C!H14322       |
| RCEP C | 2027    | 2027           | 0               | C!I14322       |
| RCEP D | 2022    | 2022           | 0               | D!D14321       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2023    | 2023 | 0               | D!E14321  |
| RCEP D | 2024    | 2024 | 0               | D!F14321  |
| RCEP D | 2025    | 2025 | 0               | D!G14321  |
| RCEP D | 2026    | 2026 | 0               | D!H14321  |
| RCEP D | 2027    | 2027 | 0               | D!!14321  |
| RCEP E | 2022    | 2022 | 0               | E!D14325  |
| RCEP E | 2023    | 2023 | 0               | E!E14325  |
| RCEP E | 2024    | 2024 | 0               | E!F14325  |
| RCEP E | 2025    | 2025 | 0               | E!G14325  |
| RCEP E | 2026    | 2026 | 0               | E!H14325  |
| RCEP E | 2027    | 2027 | 0               | E!!14325  |
| RCEP F | 2022    | 2022 | 0               | F!D14322  |
| RCEP F | 2023    | 2023 | 0               | F!E14322  |
| RCEP F | 2024    | 2024 | 0               | F!F14322  |
| RCEP F | 2025    | 2025 | 0               | F!G14322  |
| RCEP F | 2026    | 2026 | 0               | F!H14322  |
| RCEP F | 2027    | 2027 | 0               | F!!14322  |
| VIFTA  | 2024    | 2024 | 0               | VI!F13320 |
| VIFTA  | 2025    | 2025 | 0               | VI!G13320 |
| VIFTA  | 2026    | 2026 | 0               | VI!H13320 |
| VIFTA  | 2027    | 2027 | 0               | VI!!13320 |

Asesoría y advertencias

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

|         |        |                                                            |                                                                                                                                                  |                                                                                                                                                                                                                                                                        |                |                                                                                                              |                                               |
|---------|--------|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | AKFTA 5%, VKFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving. | MFN 0%                                                                                                                                                                                                                                                                 |                | 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 8504.32 has 8 lines; 8504.32.49 is distinguished from its siblings by: Other.                                                         | 8504.32.11 Matching transformers; 8504.32.19 Other; 8504.32.20 Other, of a kind used with toys, scale models or similar recreational models; 8504.32.30 Other, having a minimum frequency of 3 MHz; 8504.32.41 Matching transformers; 8504.32.51 Matching transformers | 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 8504.32.49. 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 0% for 8504.32.49 was checked against BT2026 (cell BT2026!N15006), 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 |

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.