Vietnam Tariff Intelligence

# Détail du SH 8504.31.21

| | |
|---|---|
| **Code SH** | 8504.31.21 |
| **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 110 kV or more: / - - - - - Ring type current transformers with a voltage rating not exceeding 220 kV |
| **Unité** | chiếc |
| **Généré le** | 09/11/2026 21:57:55 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/85043121/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 7.5 | 7,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K14986 |
| Préférentiel (NPF) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N14986 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q14986 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 3.5 | 3,5% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| ACFTA | 5 (-TH) | 5% (sauf TH) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 5 | 5% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AKFTA | 5 | 5% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 5 | 5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 5 | 5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Annexe C) | 5 | 5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 5 | 5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 5 | 5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 5 | 5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VKFTA | 5 | 5% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |
| AIFTA | * | * non éligible | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Non éligible (*) |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AC!E14282 |
| ATIGA | 2022 | 2022 | 0 | AT!E14223 |
| ATIGA | 2023 | 2023 | 0 | AT!F14223 |
| ATIGA | 2024 | 2024 | 0 | AT!G14223 |
| ATIGA | 2025 | 2025 | 0 | AT!H14223 |
| ATIGA | 2026 | 2026 | 0 | AT!I14223 |
| ATIGA | 2027 | 2027 | 0 | AT!J14223 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E14277 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F14277 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G14277 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H14277 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I14277 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J14277 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E14278 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F14278 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G14278 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H14278 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I14278 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J14278 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F14281 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H14229 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F14237 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G14237 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H14237 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I14237 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J14237 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K14237 |
| VKFTA | 2022 | 2022 | 5 | VK!E14268 |
| VKFTA | 2023 | 2023 | 5 | VK!F14268 |
| VKFTA | 2024 | 2024 | 5 | VK!G14268 |
| VKFTA | 2025 | 2025 | 5 | VK!H14268 |
| VKFTA | 2026 | 2026 | 5 | VK!I14268 |
| VKFTA | 2027 | 2027 | 5 | VK!J14268 |
| VCFTA | 2022 | 2022 | 5 | VC!D14323 |
| VCFTA | 2023 | 2023 | 5 | VC!E14323 |
| VCFTA | 2024 | 2024 | 0 | VC!F14323 |
| VCFTA | 2025 | 2025 | 0 | VC!G14323 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H14323 |
| VCFTA | 2027 | 2027 | 0 | VC!I14323 |
| VN-EAEU | 2022 | 2022 | 1,4 | EAV!D14300 |
| VN-EAEU | 2023 | 2023 | 0,9 | EAV!E14300 |
| VN-EAEU | 2024 | 2024 | 0,5 | EAV!F14300 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14300 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14300 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14300 |
| AHKFTA | 2022 | 2022 | 5 | AKH!D14300 |
| AHKFTA | 2023 | 2023 | 5 | AKH!E14300 |
| AHKFTA | 2024 | 2024 | 5 | AKH!F14300 |
| AHKFTA | 2025 | 2025 | 5 | AKH!G14300 |
| AHKFTA | 2026 | 2026 | 5 | AKH!H14300 |
| AHKFTA | 2027 | 2027 | 5 | AKH!I14300 |
| EVFTA | 2022 | 2022 | 2,5 | EV-NK!D14315 |
| EVFTA | 2023 | 2023 | 1,6 | EV-NK!E14315 |
| EVFTA | 2024 | 2024 | 0,8 | EV-NK!F14315 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G14315 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H14315 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14315 |
| UKVFTA | 2022 | 2022 | 2,5 | UKV!D14314 |
| UKVFTA | 2023 | 2023 | 1,6 | UKV!E14314 |
| UKVFTA | 2024 | 2024 | 0,8 | UKV!F14314 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G14314 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H14314 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I14314 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D14307 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E14307 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F14307 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G14307 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H14307 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I14307 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14307 |
| RCEP A | 2022 | 2022 | 5 | RCEPT-A!D14302 |
| RCEP A | 2023 | 2023 | 5 | RCEPT-A!E14302 |
| RCEP A | 2024 | 2024 | 5 | RCEPT-A!F14302 |
| RCEP A | 2025 | 2025 | 5 | RCEPT-A!G14302 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H14302 |
| RCEP A | 2027 | 2027 | 5 | RCEPT-A!I14302 |
| RCEP B | 2022 | 2022 | 5 | B!D14302 |
| RCEP B | 2023 | 2023 | 5 | B!E14302 |
| RCEP B | 2024 | 2024 | 5 | B!F14302 |
| RCEP B | 2025 | 2025 | 5 | B!G14302 |
| RCEP B | 2026 | 2026 | 5 | B!H14302 |
| RCEP B | 2027 | 2027 | 5 | B!I14302 |
| RCEP C | 2022 | 2022 | 5 | C!D14302 |
| RCEP C | 2023 | 2023 | 5 | C!E14302 |
| RCEP C | 2024 | 2024 | 5 | C!F14302 |
| RCEP C | 2025 | 2025 | 5 | C!G14302 |
| RCEP C | 2026 | 2026 | 5 | C!H14302 |
| RCEP C | 2027 | 2027 | 5 | C!I14302 |
| RCEP D | 2022 | 2022 | 5 | D!D14301 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 5 | D!E14301 |
| RCEP D | 2024 | 2024 | 5 | D!F14301 |
| RCEP D | 2025 | 2025 | 5 | D!G14301 |
| RCEP D | 2026 | 2026 | 5 | D!H14301 |
| RCEP D | 2027 | 2027 | 5 | D!I14301 |
| RCEP E | 2022 | 2022 | 5 | E!D14305 |
| RCEP E | 2023 | 2023 | 5 | E!E14305 |
| RCEP E | 2024 | 2024 | 5 | E!F14305 |
| RCEP E | 2025 | 2025 | 5 | E!G14305 |
| RCEP E | 2026 | 2026 | 5 | E!H14305 |
| RCEP E | 2027 | 2027 | 5 | E!I14305 |
| RCEP F | 2022 | 2022 | 5 | F!D14302 |
| RCEP F | 2023 | 2023 | 5 | F!E14302 |
| RCEP F | 2024 | 2024 | 5 | F!F14302 |
| RCEP F | 2025 | 2025 | 5 | F!G14302 |
| RCEP F | 2026 | 2026 | 5 | F!H14302 |
| RCEP F | 2027 | 2027 | 5 | F!I14302 |
| VIFTA | 2024 | 2024 | 4,5 | VI!F13300 |
| VIFTA | 2025 | 2025 | 4 | VI!G13300 |
| VIFTA | 2026 | 2026 | 3.5 | VI!H13300 |
| VIFTA | 2027 | 2027 | 3 | VI!I13300 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Texte cité dans la source ; validité non vérifiée |
| FTA-013 | YELLOW | FTA rate not lower than MFN | ACFTA 5%, AHKFTA 5%, AKFTA 5%, RCEP (Annexe A) 5%, RCEP (Annexe B) 5%, RCEP (Annexe C) 5%, RCEP (Annexe D) 5%, RCEP (Annexe E) 5%, RCEP (Annexe F) 5%, VKFTA 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. | Non vérifié – contrôle nécessaire |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8504.31 has 15 lines; 8504.31.21 is distinguished from its siblings by: Ring type current transformers with a voltage rating not exceeding 220 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; 8504.31.22 Other; 8504.31.23 With a voltage rating of 66 kV or more, but less than 110 kV | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8504.31.21. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 5% for 8504.31.21 was checked against BT2026 (cell BT2026!N14986), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
|---|
| Phương tiện đo phải kiểm tra nhà nước về đo lường khi NK (2284/QĐ-BKHCN ngày 15/08/2018) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.