Vietnam Tariff Intelligence

HS 8504.10.00 detail

HS code	8504.10.00
Description	Electrical transformers, static converters (for example, rectifiers) and inductors / - Ballasts for discharge lamps or tubes
Unit	chiếc
Generated	08/11/2026 09:26:27
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://vietnamtariff.com/hs-code/85041000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14953
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N14953
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14953
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-TH)	0% (except TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	6	6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14249
ATIGA	2022	2022	0	AT!E14190
ATIGA	2023	2023	0	AT!F14190
ATIGA	2024	2024	0	AT!G14190
ATIGA	2025	2025	0	AT!H14190
ATIGA	2026	2026	0	AT!I14190
ATIGA	2027	2027	0	AT!J14190
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14244
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14244
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14244

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14244
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14244
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14244
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14245
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14245
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14245
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14245
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14245
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14245
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14248
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14196
AIFTA	30/12/2022	2022	0	AI!F14204
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14204
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14204
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14204
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14204
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14204
VKFTA	2022	2022	0	VK!E14235
VKFTA	2023	2023	0	VK!F14235
VKFTA	2024	2024	0	VK!G14235
VKFTA	2025	2025	0	VK!H14235
VKFTA	2026	2026	0	VK!I14235
VKFTA	2027	2027	0	VK!J14235
VCFTA	2022	2022	3	VC!D14290
VCFTA	2023	2023	1	VC!E14290
VCFTA	2024	2024	0	VC!F14290

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14290
VCFTA	2026	2026	0	VC!H14290
VCFTA	2027	2027	0	VC!I14290
VN-EAEU	2022	2022	0	EAV!D14267
VN-EAEU	2023	2023	0	EAV!E14267
VN-EAEU	2024	2024	0	EAV!F14267
VN-EAEU	2025	2025	0	EAV!G14267
VN-EAEU	2026	2026	0	EAV!H14267
VN-EAEU	2027	2027	0	EAV!I14267
AHKFTA	2022	2022	9	AKH!D14267
AHKFTA	2023	2023	6	AKH!E14267
AHKFTA	2024	2024	6	AKH!F14267
AHKFTA	2025	2025	3	AKH!G14267
AHKFTA	2026	2026	3	AKH!H14267
AHKFTA	2027	2027	0	AKH!I14267
EVFTA	2022	2022	7,5	EV-NK!D14282
EVFTA	2023	2023	5	EV-NK!E14282
EVFTA	2024	2024	2,5	EV-NK!F14282
EVFTA	2025	2025	0	EV-NK!G14282
EVFTA	2026	2026	0	EV-NK!H14282
EVFTA	2027	2027	0	EV-NK!I14282
UKVFTA	2022	2022	7,5	UKV!D14281
UKVFTA	2023	2023	5	UKV!E14281
UKVFTA	2024	2024	2,5	UKV!F14281
UKVFTA	2025	2025	0	UKV!G14281
UKVFTA	2026	2026	0	UKV!H14281

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14281
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14274
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14274
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14274
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14274
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14274
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14274
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14274
RCEP A	2022	2022	0	RCEPT-A!D14269
RCEP A	2023	2023	0	RCEPT-A!E14269
RCEP A	2024	2024	0	RCEPT-A!F14269
RCEP A	2025	2025	0	RCEPT-A!G14269
RCEP A	2026	2026	0	RCEPT-A!H14269
RCEP A	2027	2027	0	RCEPT-A!I14269
RCEP B	2022	2022	0	B!D14269
RCEP B	2023	2023	0	B!E14269
RCEP B	2024	2024	0	B!F14269
RCEP B	2025	2025	0	B!G14269
RCEP B	2026	2026	0	B!H14269
RCEP B	2027	2027	0	B!I14269
RCEP C	2022	2022	0	C!D14269
RCEP C	2023	2023	0	C!E14269
RCEP C	2024	2024	0	C!F14269
RCEP C	2025	2025	0	C!G14269
RCEP C	2026	2026	0	C!H14269
RCEP C	2027	2027	0	C!I14269

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D14268
RCEP D	2023	2023	0	D!E14268
RCEP D	2024	2024	0	D!F14268
RCEP D	2025	2025	0	D!G14268
RCEP D	2026	2026	0	D!H14268
RCEP D	2027	2027	0	D!I14268
RCEP E	2022	2022	0	E!D14272
RCEP E	2023	2023	0	E!E14272
RCEP E	2024	2024	0	E!F14272
RCEP E	2025	2025	0	E!G14272
RCEP E	2026	2026	0	E!H14272
RCEP E	2027	2027	0	E!I14272
RCEP F	2022	2022	0	F!D14269
RCEP F	2023	2023	0	F!E14269
RCEP F	2024	2024	0	F!F14269
RCEP F	2025	2025	0	F!G14269
RCEP F	2026	2026	0	F!H14269
RCEP F	2027	2027	0	F!I14269
VIFTA	2024	2024	12	VI!F13267
VIFTA	2025	2025	9	VI!G13267
VIFTA	2026	2026	6	VI!H13267
VIFTA	2027	2027	3	VI!I13267

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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.	Instrument cited in source; validity not verified
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 8504.10.00. 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 15% for 8504.10.00 was checked against BT2026 (cell BT2026!N14953), 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

Item policy

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

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.