Vietnam Tariff Intelligence

HS 8504.21.92 detail

HS code	8504.21.92
Description	Electrical transformers, static converters (for example, rectifiers) and inductors / - Liquid dielectric transformers: / - - Having a power handling capacity not exceeding 650 kVA: / - - - Other: / - - - - Having a power handling capacity exceeding 10 kVA and of a high side voltage of 110 kV or more
Unit	chiếc
Generated	07/11/2026 21:15:43
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/85042192/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14960
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N14960
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14960
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
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-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
RCEP (Annex A)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex D)	2,7	2.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/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
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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14256
ATIGA	2022	2022	0	AT!E14197
ATIGA	2023	2023	0	AT!F14197
ATIGA	2024	2024	0	AT!G14197
ATIGA	2025	2025	0	AT!H14197
ATIGA	2026	2026	0	AT!I14197
ATIGA	2027	2027	0	AT!J14197
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14251
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14251
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14251
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14251

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14251
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14251
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14252
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14252
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14252
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14252
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14252
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14252
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14255
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14203
AIFTA	30/12/2022	2022	*	AI!F14211
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14211
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14211
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14211
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14211
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14211
VKFTA	2022	2022	5	VK!E14242
VKFTA	2023	2023	5	VK!F14242
VKFTA	2024	2024	5	VK!G14242
VKFTA	2025	2025	5	VK!H14242
VKFTA	2026	2026	5	VK!I14242
VKFTA	2027	2027	5	VK!J14242
VCFTA	2022	2022	5	VC!D14297
VCFTA	2023	2023	2	VC!E14297
VCFTA	2024	2024	0	VC!F14297
VCFTA	2025	2025	0	VC!G14297

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14297
VCFTA	2027	2027	0	VC!I14297
VN-EAEU	2022	2022	0	EAV!D14274
VN-EAEU	2023	2023	0	EAV!E14274
VN-EAEU	2024	2024	0	EAV!F14274
VN-EAEU	2025	2025	0	EAV!G14274
VN-EAEU	2026	2026	0	EAV!H14274
VN-EAEU	2027	2027	0	EAV!I14274
AHKFTA	2022	2022	5	AKH!D14274
AHKFTA	2023	2023	5	AKH!E14274
AHKFTA	2024	2024	5	AKH!F14274
AHKFTA	2025	2025	5	AKH!G14274
AHKFTA	2026	2026	5	AKH!H14274
AHKFTA	2027	2027	5	AKH!I14274
EVFTA	2022	2022	2,5	EV-NK!D14289
EVFTA	2023	2023	1,6	EV-NK!E14289
EVFTA	2024	2024	0,8	EV-NK!F14289
EVFTA	2025	2025	0	EV-NK!G14289
EVFTA	2026	2026	0	EV-NK!H14289
EVFTA	2027	2027	0	EV-NK!I14289
UKVFTA	2022	2022	2,5	UKV!D14288
UKVFTA	2023	2023	1,6	UKV!E14288
UKVFTA	2024	2024	0,8	UKV!F14288
UKVFTA	2025	2025	0	UKV!G14288
UKVFTA	2026	2026	0	UKV!H14288
UKVFTA	2027	2027	0	UKV!I14288

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14281
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14281
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14281
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14281
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14281
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14281
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14281
RCEP A	2022	2022	4,5	RCEPT-A!D14276
RCEP A	2023	2023	4	RCEPT-A!E14276
RCEP A	2024	2024	3,5	RCEPT-A!F14276
RCEP A	2025	2025	3	RCEPT-A!G14276
RCEP A	2026	2026	2,5	RCEPT-A!H14276
RCEP A	2027	2027	2	RCEPT-A!I14276
RCEP B	2022	2022	4,5	B!D14276
RCEP B	2023	2023	4	B!E14276
RCEP B	2024	2024	3,5	B!F14276
RCEP B	2025	2025	3	B!G14276
RCEP B	2026	2026	2,5	B!H14276
RCEP B	2027	2027	2	B!I14276
RCEP C	2022	2022	4,5	C!D14276
RCEP C	2023	2023	4	C!E14276
RCEP C	2024	2024	3,5	C!F14276
RCEP C	2025	2025	3	C!G14276
RCEP C	2026	2026	2,5	C!H14276
RCEP C	2027	2027	2	C!I14276
RCEP D	2022	2022	4,5	D!D14275

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	4,1	D!E14275
RCEP D	2024	2024	3,6	D!F14275
RCEP D	2025	2025	3,2	D!G14275
RCEP D	2026	2026	2,7	D!H14275
RCEP D	2027	2027	2,3	D!I14275
RCEP E	2022	2022	4,5	E!D14279
RCEP E	2023	2023	4	E!E14279
RCEP E	2024	2024	3,5	E!F14279
RCEP E	2025	2025	3	E!G14279
RCEP E	2026	2026	2,5	E!H14279
RCEP E	2027	2027	2	E!I14279
RCEP F	2022	2022	4,5	F!D14276
RCEP F	2023	2023	4	F!E14276
RCEP F	2024	2024	3,5	F!F14276
RCEP F	2025	2025	3	F!G14276
RCEP F	2026	2026	2,5	F!H14276
RCEP F	2027	2027	2	F!I14276
VIFTA	2024	2024	4,3	VI!F13274
VIFTA	2025	2025	3.6	VI!G13274
VIFTA	2026	2026	2.9	VI!H13274
VIFTA	2027	2027	2.1	VI!I13274

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 5%, AKFTA 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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8504.21 has 5 lines; 8504.21.92 is distinguished from its siblings by: Having a power handling capacity exceeding 10 kVA and of a high side voltage of 110 kV or more.	8504.21.11 Instrument transformers with a power handling capacity not exceeding 1 kVA and of a high side voltage of 110 kV or more; 8504.21.19 Other; 8504.21.93 Having a power handling capacity exceeding 10 kVA and of a high side voltage of 66 kV or more, but less than 110 kV; 8504.21.99 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 8504.21.92. 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 5% for 8504.21.92 was checked against BT2026 (cell BT2026!N14960), 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.