Vietnam Tariff Intelligence

HS 8504.22.92 detail

HS code	8504.22.92
Description	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
Unit	chiếc
Generated	03/11/2026 12:10:43
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/85042292/

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!K14968
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N14968
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14968
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
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
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
RCEP (Annex A)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex D)	3,4	3.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	3,8	3.8%	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
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!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

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14259
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

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14305
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

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14296
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

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,7	D!D14283
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

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%: 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 8504.22 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.	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 8504.22.92. 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 8504.22.92 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.	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.