Vietnam Tariff Intelligence

HS 8504.31.12 detail

HS code	8504.31.12
Description	Electrical transformers, static converters (for example, rectifiers) and inductors / - Other transformers: / - - Having a power handling capacity not exceeding 1 kVA: / - - - Instrument potential transformers: / - - - - With a voltage rating of 66 kV or more, but less than 110 kV
Unit	chiếc
Generated	09/11/2026 21:05:45
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/85043112/

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!K14981
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N14981
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14981
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
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
ACFTA	5 (-TH)	5% (except TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
VIFTA	8.6	8.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	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 C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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 (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		5	AC!E14277
ATIGA	2022	2022	0	AT!E14218
ATIGA	2023	2023	0	AT!F14218
ATIGA	2024	2024	0	AT!G14218
ATIGA	2025	2025	0	AT!H14218
ATIGA	2026	2026	0	AT!I14218
ATIGA	2027	2027	0	AT!J14218
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14272
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14272
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14272

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14272
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14272
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14272
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14273
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14273
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14273
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14273
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14273
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14273
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14276
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14224
AIFTA	30/12/2022	2022	*	AI!F14232
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14232
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14232
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14232
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14232
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14232
VKFTA	2022	2022	5	VK!E14263
VKFTA	2023	2023	5	VK!F14263
VKFTA	2024	2024	5	VK!G14263
VKFTA	2025	2025	5	VK!H14263
VKFTA	2026	2026	5	VK!I14263
VKFTA	2027	2027	5	VK!J14263
VCFTA	2022	2022	1	VC!D14318
VCFTA	2023	2023	0	VC!E14318
VCFTA	2024	2024	0	VC!F14318

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14318
VCFTA	2026	2026	0	VC!H14318
VCFTA	2027	2027	0	VC!I14318
VN-EAEU	2022	2022	*	EAV!D14295
VN-EAEU	2023	2023	*	EAV!E14295
VN-EAEU	2024	2024	*	EAV!F14295
VN-EAEU	2025	2025	*	EAV!G14295
VN-EAEU	2026	2026	*	EAV!H14295
VN-EAEU	2027	2027	*	EAV!I14295
AHKFTA	2022	2022	15	AKH!D14295
AHKFTA	2023	2023	15	AKH!E14295
AHKFTA	2024	2024	15	AKH!F14295
AHKFTA	2025	2025	15	AKH!G14295
AHKFTA	2026	2026	15	AKH!H14295
AHKFTA	2027	2027	15	AKH!I14295
EVFTA	2022	2022	7,5	EV-NK!D14310
EVFTA	2023	2023	5	EV-NK!E14310
EVFTA	2024	2024	2,5	EV-NK!F14310
EVFTA	2025	2025	0	EV-NK!G14310
EVFTA	2026	2026	0	EV-NK!H14310
EVFTA	2027	2027	0	EV-NK!I14310
UKVFTA	2022	2022	7,5	UKV!D14309
UKVFTA	2023	2023	5	UKV!E14309
UKVFTA	2024	2024	2,5	UKV!F14309
UKVFTA	2025	2025	0	UKV!G14309
UKVFTA	2026	2026	0	UKV!H14309

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14309
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14302
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14302
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14302
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14302
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14302
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14302
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14302
RCEP A	2022	2022	15	RCEPT-A!D14297
RCEP A	2023	2023	15	RCEPT-A!E14297
RCEP A	2024	2024	15	RCEPT-A!F14297
RCEP A	2025	2025	15	RCEPT-A!G14297
RCEP A	2026	2026	15	RCEPT-A!H14297
RCEP A	2027	2027	15	RCEPT-A!I14297
RCEP B	2022	2022	15	B!D14297
RCEP B	2023	2023	15	B!E14297
RCEP B	2024	2024	15	B!F14297
RCEP B	2025	2025	15	B!G14297
RCEP B	2026	2026	15	B!H14297
RCEP B	2027	2027	15	B!I14297
RCEP C	2022	2022	15	C!D14297
RCEP C	2023	2023	15	C!E14297
RCEP C	2024	2024	15	C!F14297
RCEP C	2025	2025	15	C!G14297
RCEP C	2026	2026	15	C!H14297
RCEP C	2027	2027	15	C!I14297

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D14296
RCEP D	2023	2023	15	D!E14296
RCEP D	2024	2024	15	D!F14296
RCEP D	2025	2025	15	D!G14296
RCEP D	2026	2026	15	D!H14296
RCEP D	2027	2027	15	D!I14296
RCEP E	2022	2022	15	E!D14300
RCEP E	2023	2023	15	E!E14300
RCEP E	2024	2024	15	E!F14300
RCEP E	2025	2025	15	E!G14300
RCEP E	2026	2026	15	E!H14300
RCEP E	2027	2027	15	E!I14300
RCEP F	2022	2022	15	F!D14297
RCEP F	2023	2023	15	F!E14297
RCEP F	2024	2024	15	F!F14297
RCEP F	2025	2025	15	F!G14297
RCEP F	2026	2026	15	F!H14297
RCEP F	2027	2027	15	F!I14297
VIFTA	2024	2024	12,9	VI!F13295
VIFTA	2025	2025	10.7	VI!G13295
VIFTA	2026	2026	8.6	VI!H13295
VIFTA	2027	2027	6.4	VI!I13295

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): 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.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 15%, RCEP (Annex A) 15%, RCEP (Annex B) 15%, RCEP (Annex C) 15%, RCEP (Annex D) 15%, RCEP (Annex E) 15%, RCEP (Annex F) 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 8504.31 has 15 lines; 8504.31.12 is distinguished from its siblings by: With a voltage rating of 66 kV or more, but less than 110 kV.	8504.31.11 With a voltage rating of 110 kV or more; 8504.31.13 With a voltage rating of 1 kV or more, but less than 66 kV; 8504.31.19 Other; 8504.31.21 Ring type current transformers with a voltage rating not exceeding 220 kV; 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.	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 8504.31.12. 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 8504.31.12 was checked against BT2026 (cell BT2026!N14981), 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
Phương tiện đo phải kiểm tra nhà nước về đo lường khi NK (2284/QĐ-BKHCN ngày 15/08/2018)

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.