

HS 8504.31.24 detail

|                     |                                                                                                                                                                                                                                                                                      |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8504.31.24                                                                                                                                                                                                                                                                           |
| 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 1 kV or more, but less than 66 kV |
| Unit                | chiếc                                                                                                                                                                                                                                                                                |
| Generated           | 01/11/2026 09:17:23                                                                                                                                                                                                                                                                  |
| 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                | <a href="https://vietnamtariff.com/hs-code/85043124/">https://vietnamtariff.com/hs-code/85043124/</a>                                                                                                                                                                                |

Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source        |
|----------------------|--------------|------------------------|----------------|------------|---------------|
| Ordinary import duty | 30           | 30%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K14989 |
| Preferential (MFN)   | 20           | 20%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N14989 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q14989 |
| 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     |
|----------------|--------------|----------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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 |
| VN-LAO         | 0            | 0%             | Consolidated BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| VJEPA          | 2            | 2%             | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| AJCEP          | 4            | 4%             | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/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          | 10.5         | 10.5%          | 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!E14285 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E14226 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F14226 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G14226 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H14226 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I14226 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J14226 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 4            | AJ!E14280 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 4            | AJ!F14280 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 4            | AJ!G14280 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 4            | AJ!H14280   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 4            | AJ!I14280   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 4            | AJ!J14280   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 2            | VJ!E14281   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2            | VJ!F14281   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 2            | VJ!G14281   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 2            | VJ!H14281   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 2            | VJ!I14281   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 2            | VJ!J14281   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5            | AK!F14284   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H14232 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F14240   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G14240   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H14240   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I14240   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J14240   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K14240   |
| VKFTA   | 2022                                   | 2022 | 5            | VK!E14271   |
| VKFTA   | 2023                                   | 2023 | 5            | VK!F14271   |
| VKFTA   | 2024                                   | 2024 | 5            | VK!G14271   |
| VKFTA   | 2025                                   | 2025 | 5            | VK!H14271   |
| VKFTA   | 2026                                   | 2026 | 5            | VK!I14271   |
| VKFTA   | 2027                                   | 2027 | 5            | VK!J14271   |
| VCFTA   | 2022                                   | 2022 | 5            | VC!D14326   |
| VCFTA   | 2023                                   | 2023 | 5            | VC!E14326   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F14326   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G14326    |
| VCFTA   | 2026   | 2026 | 0            | VC!H14326    |
| VCFTA   | 2027   | 2027 | 0            | VC!I14326    |
| VN-EAEU | 2022   | 2022 | *            | EAV!D14303   |
| VN-EAEU | 2023   | 2023 | *            | EAV!E14303   |
| VN-EAEU | 2024   | 2024 | *            | EAV!F14303   |
| VN-EAEU | 2025   | 2025 | *            | EAV!G14303   |
| VN-EAEU | 2026   | 2026 | *            | EAV!H14303   |
| VN-EAEU | 2027   | 2027 | *            | EAV!I14303   |
| AHKFTA  | 2022   | 2022 | 15           | AKH!D14303   |
| AHKFTA  | 2023   | 2023 | 15           | AKH!E14303   |
| AHKFTA  | 2024   | 2024 | 15           | AKH!F14303   |
| AHKFTA  | 2025   | 2025 | 15           | AKH!G14303   |
| AHKFTA  | 2026   | 2026 | 15           | AKH!H14303   |
| AHKFTA  | 2027   | 2027 | 15           | AKH!I14303   |
| EVFTA   | 2022   | 2022 | 7,5          | EV-NK!D14318 |
| EVFTA   | 2023   | 2023 | 5            | EV-NK!E14318 |
| EVFTA   | 2024   | 2024 | 2,5          | EV-NK!F14318 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G14318 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H14318 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I14318 |
| UKVFTA  | 2022   | 2022 | 7,5          | UKV!D14317   |
| UKVFTA  | 2023   | 2023 | 5            | UKV!E14317   |
| UKVFTA  | 2024   | 2024 | 2,5          | UKV!F14317   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G14317   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H14317   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I14317     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D14310   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E14310   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F14310   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G14310   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H14310   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I14310   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J14310   |
| RCEP A | 2022   | 2022           | 15           | RCEPT-A!D14305 |
| RCEP A | 2023   | 2023           | 15           | RCEPT-A!E14305 |
| RCEP A | 2024   | 2024           | 15           | RCEPT-A!F14305 |
| RCEP A | 2025   | 2025           | 15           | RCEPT-A!G14305 |
| RCEP A | 2026   | 2026           | 15           | RCEPT-A!H14305 |
| RCEP A | 2027   | 2027           | 15           | RCEPT-A!I14305 |
| RCEP B | 2022   | 2022           | 15           | B!D14305       |
| RCEP B | 2023   | 2023           | 15           | B!E14305       |
| RCEP B | 2024   | 2024           | 15           | B!F14305       |
| RCEP B | 2025   | 2025           | 15           | B!G14305       |
| RCEP B | 2026   | 2026           | 15           | B!H14305       |
| RCEP B | 2027   | 2027           | 15           | B!I14305       |
| RCEP C | 2022   | 2022           | 15           | C!D14305       |
| RCEP C | 2023   | 2023           | 15           | C!E14305       |
| RCEP C | 2024   | 2024           | 15           | C!F14305       |
| RCEP C | 2025   | 2025           | 15           | C!G14305       |
| RCEP C | 2026   | 2026           | 15           | C!H14305       |
| RCEP C | 2027   | 2027           | 15           | C!I14305       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2022   | 2022 | 15           | D!D14304  |
| RCEP D | 2023   | 2023 | 15           | D!E14304  |
| RCEP D | 2024   | 2024 | 15           | D!F14304  |
| RCEP D | 2025   | 2025 | 15           | D!G14304  |
| RCEP D | 2026   | 2026 | 15           | D!H14304  |
| RCEP D | 2027   | 2027 | 15           | D!I14304  |
| RCEP E | 2022   | 2022 | 15           | E!D14308  |
| RCEP E | 2023   | 2023 | 15           | E!E14308  |
| RCEP E | 2024   | 2024 | 15           | E!F14308  |
| RCEP E | 2025   | 2025 | 15           | E!G14308  |
| RCEP E | 2026   | 2026 | 15           | E!H14308  |
| RCEP E | 2027   | 2027 | 15           | E!I14308  |
| RCEP F | 2022   | 2022 | 15           | F!D14305  |
| RCEP F | 2023   | 2023 | 15           | F!E14305  |
| RCEP F | 2024   | 2024 | 15           | F!F14305  |
| RCEP F | 2025   | 2025 | 15           | F!G14305  |
| RCEP F | 2026   | 2026 | 15           | F!H14305  |
| RCEP F | 2027   | 2027 | 15           | F!I14305  |
| VIFTA  | 2024   | 2024 | 13,5         | VI!F13303 |
| VIFTA  | 2025   | 2025 | 12           | VI!G13303 |
| VIFTA  | 2026   | 2026 | 10.5         | VI!H13303 |
| VIFTA  | 2027   | 2027 | 9            | VI!I13303 |

### 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 |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 8504.31 has 15 lines; 8504.31.24 is distinguished from its siblings by: With a voltage rating of 1 kV or more, but less than 66 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; 8504.31.21 Ring type current transformers with a voltage rating not exceeding 220 kV; 8504.31.22 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 8504.31.24. 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 20% for 8504.31.24 was checked against BT2026 (cell BT2026!N14989), 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.