Vietnam Tariff Intelligence

# HS 8504.34.19 detail

| | |
|---|---|
| **HS code** | 8504.34.19 |
| **Description** | Electrical transformers, static converters (for example, rectifiers) and inductors / - Other transformers: / - - Having a power handling capacity exceeding 500 kVA: / - - - Having a power handling capacity not exceeding 15,000 kVA: / - - - - Other: / - - - - - Other |
| **Unit** | chiếc |
| **Generated** | 09/11/2026 11:01:27 |
| **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/85043419/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15026 |
| Preferential (MFN) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15026 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15026 |
| 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 |
| 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-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 |
| AKFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VJEPA | 5 | 5% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| VKFTA | 5 | 5% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 5,5 | 5.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 5.7 | 5.7% | 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 |
| AJCEP | 30 | 30% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Not eligible (*) |
| 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!E14322 |
| ATIGA | 2022 | 2022 | 0 | AT!E14263 |
| ATIGA | 2023 | 2023 | 0 | AT!F14263 |
| ATIGA | 2024 | 2024 | 0 | AT!G14263 |
| ATIGA | 2025 | 2025 | 0 | AT!H14263 |
| ATIGA | 2026 | 2026 | 0 | AT!I14263 |
| ATIGA | 2027 | 2027 | 0 | AT!J14263 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 30 | AJ!E14317 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 30 | AJ!F14317 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 30 | AJ!G14317 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 30 | AJ!H14317 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 30 | AJ!I14317 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 30 | AJ!J14317 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 30 | VJ!E14318 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 30 | VJ!F14318 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 30 | VJ!G14318 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 30 | VJ!H14318 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 5 | VJ!I14318 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 5 | VJ!J14318 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F14321 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H14269 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F14277 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G14277 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H14277 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I14277 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J14277 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K14277 |
| VKFTA | 2022 | 2022 | 5 | VK!E14308 |
| VKFTA | 2023 | 2023 | 5 | VK!F14308 |
| VKFTA | 2024 | 2024 | 5 | VK!G14308 |
| VKFTA | 2025 | 2025 | 5 | VK!H14308 |
| VKFTA | 2026 | 2026 | 5 | VK!I14308 |
| VKFTA | 2027 | 2027 | 5 | VK!J14308 |
| VCFTA | 2022 | 2022 | 5 | VC!D14363 |
| VCFTA | 2023 | 2023 | 2 | VC!E14363 |
| VCFTA | 2024 | 2024 | 0 | VC!F14363 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G14363 |
| VCFTA | 2026 | 2026 | 0 | VC!H14363 |
| VCFTA | 2027 | 2027 | 0 | VC!I14363 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D14340 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E14340 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F14340 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14340 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14340 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14340 |
| AHKFTA | 2022 | 2022 | * | AKH!D14340 |
| AHKFTA | 2023 | 2023 | * | AKH!E14340 |
| AHKFTA | 2024 | 2024 | * | AKH!F14340 |
| AHKFTA | 2025 | 2025 | * | AKH!G14340 |
| AHKFTA | 2026 | 2026 | * | AKH!H14340 |
| AHKFTA | 2027 | 2027 | * | AKH!I14340 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D14355 |
| EVFTA | 2023 | 2023 | 3,3 | EV-NK!E14355 |
| EVFTA | 2024 | 2024 | 1,6 | EV-NK!F14355 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G14355 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H14355 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14355 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D14354 |
| UKVFTA | 2023 | 2023 | 3,3 | UKV!E14354 |
| UKVFTA | 2024 | 2024 | 1,6 | UKV!F14354 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G14354 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H14354 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I14354 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D14347 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E14347 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F14347 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G14347 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H14347 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I14347 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14347 |
| RCEP A | 2022 | 2022 | 9 | RCEPT-A!D14342 |
| RCEP A | 2023 | 2023 | 8 | RCEPT-A!E14342 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F14342 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G14342 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H14342 |
| RCEP A | 2027 | 2027 | 4 | RCEPT-A!I14342 |
| RCEP B | 2022 | 2022 | 9 | B!D14342 |
| RCEP B | 2023 | 2023 | 8 | B!E14342 |
| RCEP B | 2024 | 2024 | 7 | B!F14342 |
| RCEP B | 2025 | 2025 | 6 | B!G14342 |
| RCEP B | 2026 | 2026 | 5 | B!H14342 |
| RCEP B | 2027 | 2027 | 4 | B!I14342 |
| RCEP C | 2022 | 2022 | 9 | C!D14342 |
| RCEP C | 2023 | 2023 | 8 | C!E14342 |
| RCEP C | 2024 | 2024 | 7 | C!F14342 |
| RCEP C | 2025 | 2025 | 6 | C!G14342 |
| RCEP C | 2026 | 2026 | 5 | C!H14342 |
| RCEP C | 2027 | 2027 | 4 | C!I14342 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 9,1 | D!D14341 |
| RCEP D | 2023 | 2023 | 8,2 | D!E14341 |
| RCEP D | 2024 | 2024 | 7,3 | D!F14341 |
| RCEP D | 2025 | 2025 | 6,4 | D!G14341 |
| RCEP D | 2026 | 2026 | 5,5 | D!H14341 |
| RCEP D | 2027 | 2027 | 4,5 | D!I14341 |
| RCEP E | 2022 | 2022 | 9 | E!D14345 |
| RCEP E | 2023 | 2023 | 8 | E!E14345 |
| RCEP E | 2024 | 2024 | 7 | E!F14345 |
| RCEP E | 2025 | 2025 | 6 | E!G14345 |
| RCEP E | 2026 | 2026 | 5 | E!H14345 |
| RCEP E | 2027 | 2027 | 4 | E!I14345 |
| RCEP F | 2022 | 2022 | 9 | F!D14342 |
| RCEP F | 2023 | 2023 | 8 | F!E14342 |
| RCEP F | 2024 | 2024 | 7 | F!F14342 |
| RCEP F | 2025 | 2025 | 6 | F!G14342 |
| RCEP F | 2026 | 2026 | 5 | F!H14342 |
| RCEP F | 2027 | 2027 | 4 | F!I14342 |
| VIFTA | 2024 | 2024 | 8.6 | VI!F13340 |
| VIFTA | 2025 | 2025 | 7.1 | VI!G13340 |
| VIFTA | 2026 | 2026 | 5.7 | VI!H13340 |
| VIFTA | 2027 | 2027 | 4.3 | VI!I13340 |

## Advisory & warnings

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

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|---|---|---|---|---|---|---|---|
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021) | | 1182/QĐ-BCT-PL | 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 | AJCEP 30%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving. | MFN 10% | | 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 8504.34 has 12 lines; 8504.34.19 is distinguished from its siblings by: Other. | 8504.34.11 Matching transformers; 8504.34.12 Explosion proof dry type transformers; 8504.34.13 Other; 8504.34.14 Matching transformers; 8504.34.15 Explosion proof dry type transformers; 8504.34.22 Matching transformers | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Not verified – check required |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 8504.34.19 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8504.34.19 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | 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 |
| HS-005 | BLUE | Chapter 98 equivalent exists | 8504.34.19 corresponds to Chapter 98 code 9817.30.90 (specific MFN: 3%). Applies only if Chapter 98 conditions are met. | - - Loại khác | 26/2023/NĐ-CP | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended). | Not verified – check required |

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|---|---|---|---|---|---|---|---|
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8504.34.19. 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 10% for 8504.34.19 was checked against BT2026 (cell BT2026!N15026), 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 |
|---|
| Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021) |

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.