Vietnam Tariff Intelligence

HS 8504.90.90 detail

HS code	8504.90.90
Description	Electrical transformers, static converters (for example, rectifiers) and inductors / - Parts: / - - Other
Unit	kg/chiếc
Generated	04/11/2026 15:50:10
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/85049090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15060
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15060
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15060
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	0	0%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14356
ATIGA	2022	2022	0	AT!E14297
ATIGA	2023	2023	0	AT!F14297
ATIGA	2024	2024	0	AT!G14297
ATIGA	2025	2025	0	AT!H14297
ATIGA	2026	2026	0	AT!I14297
ATIGA	2027	2027	0	AT!J14297
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14351
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14351
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14351

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14351
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14351
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14351
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14352
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14352
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14352
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14352
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14352
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14352
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14355
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14303
AIFTA	30/12/2022	2022	0	AI!F14311
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14311
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14311
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14311
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14311
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14311
VKFTA	2022	2022	0	VK!E14342
VKFTA	2023	2023	0	VK!F14342
VKFTA	2024	2024	0	VK!G14342
VKFTA	2025	2025	0	VK!H14342
VKFTA	2026	2026	0	VK!I14342
VKFTA	2027	2027	0	VK!J14342
VCFTA	2022	2022	0	VC!D14397
VCFTA	2023	2023	0	VC!E14397
VCFTA	2024	2024	0	VC!F14397

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14397
VCFTA	2026	2026	0	VC!H14397
VCFTA	2027	2027	0	VC!I14397
VN-EAEU	2022	2022	0	EAV!D14374
VN-EAEU	2023	2023	0	EAV!E14374
VN-EAEU	2024	2024	0	EAV!F14374
VN-EAEU	2025	2025	0	EAV!G14374
VN-EAEU	2026	2026	0	EAV!H14374
VN-EAEU	2027	2027	0	EAV!I14374
AHKFTA	2022	2022	0	AKH!D14374
AHKFTA	2023	2023	0	AKH!E14374
AHKFTA	2024	2024	0	AKH!F14374
AHKFTA	2025	2025	0	AKH!G14374
AHKFTA	2026	2026	0	AKH!H14374
AHKFTA	2027	2027	0	AKH!I14374
EVFTA	2022	2022	0	EV-NK!D14389
EVFTA	2023	2023	0	EV-NK!E14389
EVFTA	2024	2024	0	EV-NK!F14389
EVFTA	2025	2025	0	EV-NK!G14389
EVFTA	2026	2026	0	EV-NK!H14389
EVFTA	2027	2027	0	EV-NK!I14389
UKVFTA	2022	2022	0	UKV!D14388
UKVFTA	2023	2023	0	UKV!E14388
UKVFTA	2024	2024	0	UKV!F14388
UKVFTA	2025	2025	0	UKV!G14388
UKVFTA	2026	2026	0	UKV!H14388

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14388
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14381
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14381
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14381
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14381
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14381
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14381
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14381
RCEP A	2022	2022	0	RCEPT-A!D14376
RCEP A	2023	2023	0	RCEPT-A!E14376
RCEP A	2024	2024	0	RCEPT-A!F14376
RCEP A	2025	2025	0	RCEPT-A!G14376
RCEP A	2026	2026	0	RCEPT-A!H14376
RCEP A	2027	2027	0	RCEPT-A!I14376
RCEP B	2022	2022	0	B!D14376
RCEP B	2023	2023	0	B!E14376
RCEP B	2024	2024	0	B!F14376
RCEP B	2025	2025	0	B!G14376
RCEP B	2026	2026	0	B!H14376
RCEP B	2027	2027	0	B!I14376
RCEP C	2022	2022	0	C!D14376
RCEP C	2023	2023	0	C!E14376
RCEP C	2024	2024	0	C!F14376
RCEP C	2025	2025	0	C!G14376
RCEP C	2026	2026	0	C!H14376
RCEP C	2027	2027	0	C!I14376

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D14375
RCEP D	2023	2023	0	D!E14375
RCEP D	2024	2024	0	D!F14375
RCEP D	2025	2025	0	D!G14375
RCEP D	2026	2026	0	D!H14375
RCEP D	2027	2027	0	D!I14375
RCEP E	2022	2022	0	E!D14379
RCEP E	2023	2023	0	E!E14379
RCEP E	2024	2024	0	E!F14379
RCEP E	2025	2025	0	E!G14379
RCEP E	2026	2026	0	E!H14379
RCEP E	2027	2027	0	E!I14379
RCEP F	2022	2022	0	F!D14376
RCEP F	2023	2023	0	F!E14376
RCEP F	2024	2024	0	F!F14376
RCEP F	2025	2025	0	F!G14376
RCEP F	2026	2026	0	F!H14376
RCEP F	2027	2027	0	F!I14376
VIFTA	2024	2024	0	VI!F13374
VIFTA	2025	2025	0	VI!G13374
VIFTA	2026	2026	0	VI!H13374
VIFTA	2027	2027	0	VI!I13374

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8504.90 has 7 lines; 8504.90.90 is distinguished from its siblings by: Other.	8504.90.10 Of goods of subheading 8504.10; 8504.90.20 Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.10; 8504.90.31 Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers; 8504.90.39 Other; 8504.90.41 Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers; 8504.90.49 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 8504.90.90. 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 0% for 8504.90.90 was checked against BT2026 (cell BT2026!N15060), 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

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.