Vietnam Tariff Intelligence

HS 8504.21.19 detail

HS code	8504.21.19
Description	Electrical transformers, static converters (for example, rectifiers) and inductors / - Liquid dielectric transformers: / - - Having a power handling capacity not exceeding 650 kVA: / - - - Step-voltage regulators (auto transformers); instrument transformers with a power handling capacity not exceeding 5 kVA: / - - - - Other
Unit	chiếc
Generated	02/11/2026 11:48:42
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/85042119/

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!K14958
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N14958
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14958
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
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
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
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/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
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
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!E14254
ATIGA	2022	2022	0	AT!E14195
ATIGA	2023	2023	0	AT!F14195
ATIGA	2024	2024	0	AT!G14195
ATIGA	2025	2025	0	AT!H14195
ATIGA	2026	2026	0	AT!I14195
ATIGA	2027	2027	0	AT!J14195
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14249
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14249
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14249
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14249

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14249
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14249
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14250
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14250
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14250
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14250
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14250
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14250
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14253
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14201
AIFTA	30/12/2022	2022	*	AI!F14209
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14209
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14209
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14209
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14209
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14209
VKFTA	2022	2022	5	VK!E14240
VKFTA	2023	2023	5	VK!F14240
VKFTA	2024	2024	5	VK!G14240
VKFTA	2025	2025	5	VK!H14240
VKFTA	2026	2026	5	VK!I14240
VKFTA	2027	2027	5	VK!J14240
VCFTA	2022	2022	5	VC!D14295
VCFTA	2023	2023	2	VC!E14295
VCFTA	2024	2024	0	VC!F14295
VCFTA	2025	2025	0	VC!G14295

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14295
VCFTA	2027	2027	0	VC!I14295
VN-EAEU	2022	2022	0	EAV!D14272
VN-EAEU	2023	2023	0	EAV!E14272
VN-EAEU	2024	2024	0	EAV!F14272
VN-EAEU	2025	2025	0	EAV!G14272
VN-EAEU	2026	2026	0	EAV!H14272
VN-EAEU	2027	2027	0	EAV!I14272
AHKFTA	2022	2022	20	AKH!D14272
AHKFTA	2023	2023	20	AKH!E14272
AHKFTA	2024	2024	20	AKH!F14272
AHKFTA	2025	2025	20	AKH!G14272
AHKFTA	2026	2026	20	AKH!H14272
AHKFTA	2027	2027	20	AKH!I14272
EVFTA	2022	2022	10	EV-NK!D14287
EVFTA	2023	2023	6,6	EV-NK!E14287
EVFTA	2024	2024	3,3	EV-NK!F14287
EVFTA	2025	2025	0	EV-NK!G14287
EVFTA	2026	2026	0	EV-NK!H14287
EVFTA	2027	2027	0	EV-NK!I14287
UKVFTA	2022	2022	10	UKV!D14286
UKVFTA	2023	2023	6,6	UKV!E14286
UKVFTA	2024	2024	3,3	UKV!F14286
UKVFTA	2025	2025	0	UKV!G14286
UKVFTA	2026	2026	0	UKV!H14286
UKVFTA	2027	2027	0	UKV!I14286

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14279
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14279
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14279
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14279
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14279
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14279
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14279
RCEP A	2022	2022	18	RCEPT-A!D14274
RCEP A	2023	2023	16	RCEPT-A!E14274
RCEP A	2024	2024	14	RCEPT-A!F14274
RCEP A	2025	2025	12	RCEPT-A!G14274
RCEP A	2026	2026	10	RCEPT-A!H14274
RCEP A	2027	2027	8	RCEPT-A!I14274
RCEP B	2022	2022	18	B!D14274
RCEP B	2023	2023	16	B!E14274
RCEP B	2024	2024	14	B!F14274
RCEP B	2025	2025	12	B!G14274
RCEP B	2026	2026	10	B!H14274
RCEP B	2027	2027	8	B!I14274
RCEP C	2022	2022	18	C!D14274
RCEP C	2023	2023	16	C!E14274
RCEP C	2024	2024	14	C!F14274
RCEP C	2025	2025	12	C!G14274
RCEP C	2026	2026	10	C!H14274
RCEP C	2027	2027	8	C!I14274
RCEP D	2022	2022	18,2	D!D14273

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	16,4	D!E14273
RCEP D	2024	2024	14,5	D!F14273
RCEP D	2025	2025	12,7	D!G14273
RCEP D	2026	2026	10,9	D!H14273
RCEP D	2027	2027	9,1	D!I14273
RCEP E	2022	2022	18	E!D14277
RCEP E	2023	2023	16	E!E14277
RCEP E	2024	2024	14	E!F14277
RCEP E	2025	2025	12	E!G14277
RCEP E	2026	2026	10	E!H14277
RCEP E	2027	2027	8	E!I14277
RCEP F	2022	2022	18	F!D14274
RCEP F	2023	2023	16	F!E14274
RCEP F	2024	2024	14	F!F14274
RCEP F	2025	2025	12	F!G14274
RCEP F	2026	2026	10	F!H14274
RCEP F	2027	2027	8	F!I14274
VIFTA	2024	2024	17.1	VI!F13272
VIFTA	2025	2025	14.3	VI!G13272
VIFTA	2026	2026	11.4	VI!H13272
VIFTA	2027	2027	8.6	VI!I13272

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	AKFTA 5%, VKFTA 5%, RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex C) 10%, RCEP (Annex E) 10%, RCEP (Annex F) 10%, RCEP (Annex D) 10.9%, AHKFTA 20%, VIFTA 11.4%: 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 8504.21 has 5 lines; 8504.21.19 is distinguished from its siblings by: Other.	8504.21.11 Instrument transformers with a power handling capacity not exceeding 1 kVA and of a high side voltage of 110 kV or more; 8504.21.92 Having a power handling capacity exceeding 10 kVA and of a high side voltage of 110 kV or more; 8504.21.93 Having a power handling capacity exceeding 10 kVA and of a high side voltage of 66 kV or more, but less than 110 kV; 8504.21.99 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 8504.21.19. 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 5% for 8504.21.19 was checked against BT2026 (cell BT2026!N14958), 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.