Vietnam Tariff Intelligence

HS 8504.22.93 detail

HS code	8504.22.93
Description	Electrical transformers, static converters (for example, rectifiers) and inductors / - Liquid dielectric transformers: / - - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA: / - - - Other: / - - - - Of a high side voltage of 66 kV or more, but less than 110 kV
Unit	chiếc
Generated	02/11/2026 03:33:56
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/85042293/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14969
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N14969
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14969
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
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14265
ATIGA	2022	2022	0	AT!E14206
ATIGA	2023	2023	0	AT!F14206
ATIGA	2024	2024	0	AT!G14206
ATIGA	2025	2025	0	AT!H14206
ATIGA	2026	2026	0	AT!I14206
ATIGA	2027	2027	0	AT!J14206
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14260
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14260
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14260
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14260

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14260
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14260
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14261
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14261
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14261
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14261
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14261
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14261
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14264
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14212
AIFTA	30/12/2022	2022	*	AI!F14220
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14220
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14220
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14220
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14220
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14220
VKFTA	2022	2022	5	VK!E14251
VKFTA	2023	2023	5	VK!F14251
VKFTA	2024	2024	5	VK!G14251
VKFTA	2025	2025	5	VK!H14251
VKFTA	2026	2026	5	VK!I14251
VKFTA	2027	2027	5	VK!J14251
VCFTA	2022	2022	5	VC!D14306
VCFTA	2023	2023	2	VC!E14306
VCFTA	2024	2024	0	VC!F14306
VCFTA	2025	2025	0	VC!G14306

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14306
VCFTA	2027	2027	0	VC!I14306
VN-EAEU	2022	2022	0	EAV!D14283
VN-EAEU	2023	2023	0	EAV!E14283
VN-EAEU	2024	2024	0	EAV!F14283
VN-EAEU	2025	2025	0	EAV!G14283
VN-EAEU	2026	2026	0	EAV!H14283
VN-EAEU	2027	2027	0	EAV!I14283
AHKFTA	2022	2022	25	AKH!D14283
AHKFTA	2023	2023	25	AKH!E14283
AHKFTA	2024	2024	25	AKH!F14283
AHKFTA	2025	2025	25	AKH!G14283
AHKFTA	2026	2026	25	AKH!H14283
AHKFTA	2027	2027	25	AKH!I14283
EVFTA	2022	2022	12,5	EV-NK!D14298
EVFTA	2023	2023	8,3	EV-NK!E14298
EVFTA	2024	2024	4,1	EV-NK!F14298
EVFTA	2025	2025	0	EV-NK!G14298
EVFTA	2026	2026	0	EV-NK!H14298
EVFTA	2027	2027	0	EV-NK!I14298
UKVFTA	2022	2022	12,5	UKV!D14297
UKVFTA	2023	2023	8,3	UKV!E14297
UKVFTA	2024	2024	4,1	UKV!F14297
UKVFTA	2025	2025	0	UKV!G14297
UKVFTA	2026	2026	0	UKV!H14297
UKVFTA	2027	2027	0	UKV!I14297

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14290
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14290
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14290
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14290
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14290
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14290
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14290
RCEP A	2022	2022	22,5	RCEPT-A!D14285
RCEP A	2023	2023	20	RCEPT-A!E14285
RCEP A	2024	2024	17,5	RCEPT-A!F14285
RCEP A	2025	2025	15	RCEPT-A!G14285
RCEP A	2026	2026	12,5	RCEPT-A!H14285
RCEP A	2027	2027	10	RCEPT-A!I14285
RCEP B	2022	2022	22,5	B!D14285
RCEP B	2023	2023	20	B!E14285
RCEP B	2024	2024	17,5	B!F14285
RCEP B	2025	2025	15	B!G14285
RCEP B	2026	2026	12,5	B!H14285
RCEP B	2027	2027	10	B!I14285
RCEP C	2022	2022	22,5	C!D14285
RCEP C	2023	2023	20	C!E14285
RCEP C	2024	2024	17,5	C!F14285
RCEP C	2025	2025	15	C!G14285
RCEP C	2026	2026	12,5	C!H14285
RCEP C	2027	2027	10	C!I14285
RCEP D	2022	2022	22,7	D!D14284

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20,5	D!E14284
RCEP D	2024	2024	18,2	D!F14284
RCEP D	2025	2025	15,9	D!G14284
RCEP D	2026	2026	13,6	D!H14284
RCEP D	2027	2027	11,4	D!I14284
RCEP E	2022	2022	22,5	E!D14288
RCEP E	2023	2023	20	E!E14288
RCEP E	2024	2024	17,5	E!F14288
RCEP E	2025	2025	15	E!G14288
RCEP E	2026	2026	12,5	E!H14288
RCEP E	2027	2027	10	E!I14288
RCEP F	2022	2022	22,5	F!D14285
RCEP F	2023	2023	20	F!E14285
RCEP F	2024	2024	17,5	F!F14285
RCEP F	2025	2025	15	F!G14285
RCEP F	2026	2026	12,5	F!H14285
RCEP F	2027	2027	10	F!I14285
VIFTA	2024	2024	21,4	VI!F13283
VIFTA	2025	2025	17.9	VI!G13283
VIFTA	2026	2026	14.3	VI!H13283
VIFTA	2027	2027	10.7	VI!I13283

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	AHKFTA 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 8504.22 has 5 lines; 8504.22.93 is distinguished from its siblings by: Of a high side voltage of 66 kV or more, but less than 110 kV.	8504.22.11 Of a high side voltage of 66 kV or more; 8504.22.19 Other; 8504.22.92 Of a high side voltage of 110 kV or more; 8504.22.99 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 8504.22.93. 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 25% for 8504.22.93 was checked against BT2026 (cell BT2026!N14969), 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.