Vietnam Tariff Intelligence

HS 8504.23.21 detail

HS code	8504.23.21
Description	Electrical transformers, static converters (for example, rectifiers) and inductors / - Liquid dielectric transformers: / - - Having a power handling capacity exceeding 10,000 kVA: / - - - Having a power handling capacity exceeding 15,000 kVA: / - - - - Not exceeding 20,000 kVA
Unit	chiếc
Generated	05/11/2026 12:28:02
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/85042321/

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!K14974
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N14974
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14974
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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	3.5	3.5%	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!E14270

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E14211
ATIGA	2023	2023	0	AT!F14211
ATIGA	2024	2024	0	AT!G14211
ATIGA	2025	2025	0	AT!H14211
ATIGA	2026	2026	0	AT!I14211
ATIGA	2027	2027	0	AT!J14211
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14265
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14265
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14265
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14265
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14265
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14265
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14266
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14266
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14266
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14266
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14266
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14266
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14269
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14217
AIFTA	30/12/2022	2022	0	AI!F14225
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14225
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14225
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14225
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14225
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14225

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E14256
VKFTA	2023	2023	0	VK!F14256
VKFTA	2024	2024	0	VK!G14256
VKFTA	2025	2025	0	VK!H14256
VKFTA	2026	2026	0	VK!I14256
VKFTA	2027	2027	0	VK!J14256
VCFTA	2022	2022	5	VC!D14311
VCFTA	2023	2023	5	VC!E14311
VCFTA	2024	2024	0	VC!F14311
VCFTA	2025	2025	0	VC!G14311
VCFTA	2026	2026	0	VC!H14311
VCFTA	2027	2027	0	VC!I14311
VN-EAEU	2022	2022	0	EAV!D14288
VN-EAEU	2023	2023	0	EAV!E14288
VN-EAEU	2024	2024	0	EAV!F14288
VN-EAEU	2025	2025	0	EAV!G14288
VN-EAEU	2026	2026	0	EAV!H14288
VN-EAEU	2027	2027	0	EAV!I14288
AHKFTA	2022	2022	0	AKH!D14288
AHKFTA	2023	2023	0	AKH!E14288
AHKFTA	2024	2024	0	AKH!F14288
AHKFTA	2025	2025	0	AKH!G14288
AHKFTA	2026	2026	0	AKH!H14288
AHKFTA	2027	2027	0	AKH!I14288
EVFTA	2022	2022	2,5	EV-NK!D14303
EVFTA	2023	2023	1,6	EV-NK!E14303

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F14303
EVFTA	2025	2025	0	EV-NK!G14303
EVFTA	2026	2026	0	EV-NK!H14303
EVFTA	2027	2027	0	EV-NK!I14303
UKVFTA	2022	2022	2,5	UKV!D14302
UKVFTA	2023	2023	1,6	UKV!E14302
UKVFTA	2024	2024	0,8	UKV!F14302
UKVFTA	2025	2025	0	UKV!G14302
UKVFTA	2026	2026	0	UKV!H14302
UKVFTA	2027	2027	0	UKV!I14302
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14295
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14295
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14295
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14295
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14295
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14295
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14295
RCEP A	2022	2022	0	RCEPT-A!D14290
RCEP A	2023	2023	0	RCEPT-A!E14290
RCEP A	2024	2024	0	RCEPT-A!F14290
RCEP A	2025	2025	0	RCEPT-A!G14290
RCEP A	2026	2026	0	RCEPT-A!H14290
RCEP A	2027	2027	0	RCEPT-A!I14290
RCEP B	2022	2022	0	B!D14290
RCEP B	2023	2023	0	B!E14290
RCEP B	2024	2024	0	B!F14290

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G14290
RCEP B	2026	2026	0	B!H14290
RCEP B	2027	2027	0	B!I14290
RCEP C	2022	2022	0	C!D14290
RCEP C	2023	2023	0	C!E14290
RCEP C	2024	2024	0	C!F14290
RCEP C	2025	2025	0	C!G14290
RCEP C	2026	2026	0	C!H14290
RCEP C	2027	2027	0	C!I14290
RCEP D	2022	2022	0	D!D14289
RCEP D	2023	2023	0	D!E14289
RCEP D	2024	2024	0	D!F14289
RCEP D	2025	2025	0	D!G14289
RCEP D	2026	2026	0	D!H14289
RCEP D	2027	2027	0	D!I14289
RCEP E	2022	2022	0	E!D14293
RCEP E	2023	2023	0	E!E14293
RCEP E	2024	2024	0	E!F14293
RCEP E	2025	2025	0	E!G14293
RCEP E	2026	2026	0	E!H14293
RCEP E	2027	2027	0	E!I14293
RCEP F	2022	2022	0	F!D14290
RCEP F	2023	2023	0	F!E14290
RCEP F	2024	2024	0	F!F14290
RCEP F	2025	2025	0	F!G14290
RCEP F	2026	2026	0	F!H14290

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I14290
VIFTA	2024	2024	4,5	VI!F13288
VIFTA	2025	2025	4	VI!G13288
VIFTA	2026	2026	3.5	VI!H13288
VIFTA	2027	2027	3	VI!I13288

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 8504.23 has 4 lines; 8504.23.21 is distinguished from its siblings by: Not exceeding 20,000 kVA.	8504.23.10 Having a power handling capacity not exceeding 15,000 kVA; 8504.23.22 Exceeding 20,000 kVA but not exceeding 30,000 kVA; 8504.23.29 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 8504.23.21. 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 8504.23.21 was checked against BT2026 (cell BT2026!N14974), 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.