Vietnam Tariff Intelligence

HS 8504.31.23 detail

HS code	8504.31.23
Description	Electrical transformers, static converters (for example, rectifiers) and inductors / - Other transformers: / - - Having a power handling capacity not exceeding 1 kVA: / - - - Instrument current transformers: / - - - - With a voltage rating of 66 kV or more, but less than 110 kV
Unit	chiếc
Generated	12/11/2026 05:03:28
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/85043123/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14988
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N14988
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14988
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
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
ACFTA	5 (-TH)	5% (except TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
VIFTA	8.6	8.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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 (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		5	AC!E14284
ATIGA	2022	2022	0	AT!E14225
ATIGA	2023	2023	0	AT!F14225
ATIGA	2024	2024	0	AT!G14225
ATIGA	2025	2025	0	AT!H14225
ATIGA	2026	2026	0	AT!I14225
ATIGA	2027	2027	0	AT!J14225
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14279
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14279
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14279

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14279
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14279
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14279
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14280
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14280
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14280
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14280
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14280
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14280
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14283
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14231
AIFTA	30/12/2022	2022	*	AI!F14239
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14239
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14239
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14239
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14239
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14239
VKFTA	2022	2022	5	VK!E14270
VKFTA	2023	2023	5	VK!F14270
VKFTA	2024	2024	5	VK!G14270
VKFTA	2025	2025	5	VK!H14270
VKFTA	2026	2026	5	VK!I14270
VKFTA	2027	2027	5	VK!J14270
VCFTA	2022	2022	5	VC!D14325
VCFTA	2023	2023	5	VC!E14325
VCFTA	2024	2024	0	VC!F14325

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14325
VCFTA	2026	2026	0	VC!H14325
VCFTA	2027	2027	0	VC!I14325
VN-EAEU	2022	2022	*	EAV!D14302
VN-EAEU	2023	2023	*	EAV!E14302
VN-EAEU	2024	2024	*	EAV!F14302
VN-EAEU	2025	2025	*	EAV!G14302
VN-EAEU	2026	2026	*	EAV!H14302
VN-EAEU	2027	2027	*	EAV!I14302
AHKFTA	2022	2022	15	AKH!D14302
AHKFTA	2023	2023	15	AKH!E14302
AHKFTA	2024	2024	15	AKH!F14302
AHKFTA	2025	2025	15	AKH!G14302
AHKFTA	2026	2026	15	AKH!H14302
AHKFTA	2027	2027	15	AKH!I14302
EVFTA	2022	2022	7,5	EV-NK!D14317
EVFTA	2023	2023	5	EV-NK!E14317
EVFTA	2024	2024	2,5	EV-NK!F14317
EVFTA	2025	2025	0	EV-NK!G14317
EVFTA	2026	2026	0	EV-NK!H14317
EVFTA	2027	2027	0	EV-NK!I14317
UKVFTA	2022	2022	7,5	UKV!D14316
UKVFTA	2023	2023	5	UKV!E14316
UKVFTA	2024	2024	2,5	UKV!F14316
UKVFTA	2025	2025	0	UKV!G14316
UKVFTA	2026	2026	0	UKV!H14316

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14316
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14309
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14309
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14309
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14309
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14309
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14309
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14309
RCEP A	2022	2022	15	RCEPT-A!D14304
RCEP A	2023	2023	15	RCEPT-A!E14304
RCEP A	2024	2024	15	RCEPT-A!F14304
RCEP A	2025	2025	15	RCEPT-A!G14304
RCEP A	2026	2026	15	RCEPT-A!H14304
RCEP A	2027	2027	15	RCEPT-A!I14304
RCEP B	2022	2022	15	B!D14304
RCEP B	2023	2023	15	B!E14304
RCEP B	2024	2024	15	B!F14304
RCEP B	2025	2025	15	B!G14304
RCEP B	2026	2026	15	B!H14304
RCEP B	2027	2027	15	B!I14304
RCEP C	2022	2022	15	C!D14304
RCEP C	2023	2023	15	C!E14304
RCEP C	2024	2024	15	C!F14304
RCEP C	2025	2025	15	C!G14304
RCEP C	2026	2026	15	C!H14304
RCEP C	2027	2027	15	C!I14304

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D14303
RCEP D	2023	2023	15	D!E14303
RCEP D	2024	2024	15	D!F14303
RCEP D	2025	2025	15	D!G14303
RCEP D	2026	2026	15	D!H14303
RCEP D	2027	2027	15	D!I14303
RCEP E	2022	2022	15	E!D14307
RCEP E	2023	2023	15	E!E14307
RCEP E	2024	2024	15	E!F14307
RCEP E	2025	2025	15	E!G14307
RCEP E	2026	2026	15	E!H14307
RCEP E	2027	2027	15	E!I14307
RCEP F	2022	2022	15	F!D14304
RCEP F	2023	2023	15	F!E14304
RCEP F	2024	2024	15	F!F14304
RCEP F	2025	2025	15	F!G14304
RCEP F	2026	2026	15	F!H14304
RCEP F	2027	2027	15	F!I14304
VIFTA	2024	2024	12,9	VI!F13302
VIFTA	2025	2025	10.7	VI!G13302
VIFTA	2026	2026	8.6	VI!H13302
VIFTA	2027	2027	6.4	VI!I13302

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): Phương tiện đo phải kiểm tra nhà nước về đo lường khi NK (2284/QĐ-BKHCN ngày 15/08/2018)		2284/QĐ-BKHCN	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 15%, RCEP (Annex A) 15%, RCEP (Annex B) 15%, RCEP (Annex C) 15%, RCEP (Annex D) 15%, RCEP (Annex E) 15%, RCEP (Annex F) 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 8504.31 has 15 lines; 8504.31.23 is distinguished from its siblings by: With a voltage rating of 66 kV or more, but less than 110 kV.	8504.31.11 With a voltage rating of 110 kV or more; 8504.31.12 With a voltage rating of 66 kV or more, but less than 110 kV; 8504.31.13 With a voltage rating of 1 kV or more, but less than 66 kV; 8504.31.19 Other; 8504.31.21 Ring type current transformers with a voltage rating not exceeding 220 kV; 8504.31.22 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 8504.31.23. 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 15% for 8504.31.23 was checked against BT2026 (cell BT2026!N14988), 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
Phương tiện đo phải kiểm tra nhà nước về đo lường khi NK (2284/QĐ-BKHCN ngày 15/08/2018)

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.