Vietnam Tariff Intelligence

HS 8504.31.40 detail

HS code	8504.31.40
Description	Electrical transformers, static converters (for example, rectifiers) and inductors / - Other transformers: / - - Having a power handling capacity not exceeding 1 kVA: / - - - Intermediate frequency transformers
Unit	chiếc
Generated	03/11/2026 06:05:41
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/85043140/

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!K14992
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N14992
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14992
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
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
RCEP (Annex A)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,4	3.4%	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
VIFTA	3.5	3.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E14288
ATIGA	2022	2022	0	AT!E14229
ATIGA	2023	2023	0	AT!F14229
ATIGA	2024	2024	0	AT!G14229
ATIGA	2025	2025	0	AT!H14229
ATIGA	2026	2026	0	AT!I14229
ATIGA	2027	2027	0	AT!J14229
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14283
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14283
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14283

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14283
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14283
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14283
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E14284
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F14284
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14284
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14284
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14284
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14284
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14287
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14235
AIFTA	30/12/2022	2022	*	AI!F14243
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14243
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14243
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14243
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14243
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14243
VKFTA	2022	2022	0	VK!E14274
VKFTA	2023	2023	0	VK!F14274
VKFTA	2024	2024	0	VK!G14274
VKFTA	2025	2025	0	VK!H14274
VKFTA	2026	2026	0	VK!I14274
VKFTA	2027	2027	0	VK!J14274
VCFTA	2022	2022	5	VC!D14329
VCFTA	2023	2023	2	VC!E14329
VCFTA	2024	2024	0	VC!F14329

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14329
VCFTA	2026	2026	0	VC!H14329
VCFTA	2027	2027	0	VC!I14329
VN-EAEU	2022	2022	1,4	EAV!D14306
VN-EAEU	2023	2023	0,9	EAV!E14306
VN-EAEU	2024	2024	0,5	EAV!F14306
VN-EAEU	2025	2025	0	EAV!G14306
VN-EAEU	2026	2026	0	EAV!H14306
VN-EAEU	2027	2027	0	EAV!I14306
AHKFTA	2022	2022	5	AKH!D14306
AHKFTA	2023	2023	5	AKH!E14306
AHKFTA	2024	2024	5	AKH!F14306
AHKFTA	2025	2025	5	AKH!G14306
AHKFTA	2026	2026	5	AKH!H14306
AHKFTA	2027	2027	5	AKH!I14306
EVFTA	2022	2022	2,5	EV-NK!D14321
EVFTA	2023	2023	1,6	EV-NK!E14321
EVFTA	2024	2024	0,8	EV-NK!F14321
EVFTA	2025	2025	0	EV-NK!G14321
EVFTA	2026	2026	0	EV-NK!H14321
EVFTA	2027	2027	0	EV-NK!I14321
UKVFTA	2022	2022	2,5	UKV!D14320
UKVFTA	2023	2023	1,6	UKV!E14320
UKVFTA	2024	2024	0,8	UKV!F14320
UKVFTA	2025	2025	0	UKV!G14320
UKVFTA	2026	2026	0	UKV!H14320

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14320
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14313
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14313
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14313
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14313
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14313
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14313
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14313
RCEP A	2022	2022	4,7	RCEPT-A!D14308
RCEP A	2023	2023	4,3	RCEPT-A!E14308
RCEP A	2024	2024	4	RCEPT-A!F14308
RCEP A	2025	2025	3,7	RCEPT-A!G14308
RCEP A	2026	2026	3,3	RCEPT-A!H14308
RCEP A	2027	2027	3	RCEPT-A!I14308
RCEP B	2022	2022	4,7	B!D14308
RCEP B	2023	2023	4,3	B!E14308
RCEP B	2024	2024	4	B!F14308
RCEP B	2025	2025	3,7	B!G14308
RCEP B	2026	2026	3,3	B!H14308
RCEP B	2027	2027	3	B!I14308
RCEP C	2022	2022	5	C!D14308
RCEP C	2023	2023	5	C!E14308
RCEP C	2024	2024	5	C!F14308
RCEP C	2025	2025	5	C!G14308
RCEP C	2026	2026	5	C!H14308
RCEP C	2027	2027	5	C!I14308

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,7	D!D14307
RCEP D	2023	2023	4,4	D!E14307
RCEP D	2024	2024	4,1	D!F14307
RCEP D	2025	2025	3,8	D!G14307
RCEP D	2026	2026	3,4	D!H14307
RCEP D	2027	2027	3,1	D!I14307
RCEP E	2022	2022	4,7	E!D14311
RCEP E	2023	2023	4,3	E!E14311
RCEP E	2024	2024	4	E!F14311
RCEP E	2025	2025	3,7	E!G14311
RCEP E	2026	2026	3,3	E!H14311
RCEP E	2027	2027	3	E!I14311
RCEP F	2022	2022	4,7	F!D14308
RCEP F	2023	2023	4,3	F!E14308
RCEP F	2024	2024	4	F!F14308
RCEP F	2025	2025	3,7	F!G14308
RCEP F	2026	2026	3,3	F!H14308
RCEP F	2027	2027	3	F!I14308
VIFTA	2024	2024	4.5	VI!F13306
VIFTA	2025	2025	4	VI!G13306
VIFTA	2026	2026	3.5	VI!H13306
VIFTA	2027	2027	3	VI!I13306

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	ACFTA 5%, AHKFTA 5%, AKFTA 5%, RCEP (Annex C) 5%: 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 8504.31 has 15 lines; 8504.31.40 is distinguished from its siblings by: Intermediate frequency transformers.	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 8504.31.40. 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 8504.31.40 was checked against BT2026 (cell BT2026!N14992), 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.