Vietnam Tariff Intelligence

HS 8504.31.99 detail

HS code	8504.31.99
Description	Electrical transformers, static converters (for example, rectifiers) and inductors / - Other transformers: / - - Having a power handling capacity not exceeding 1 kVA: / - - - Other: / - - - - Other
Unit	chiếc
Generated	02/11/2026 11:34:15
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/85043199/

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!K14997
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N14997
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14997
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
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-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)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	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 F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	6	6%	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
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)		0	AC!E14293
ATIGA	2022	2022	0	AT!E14234
ATIGA	2023	2023	0	AT!F14234
ATIGA	2024	2024	0	AT!G14234
ATIGA	2025	2025	0	AT!H14234
ATIGA	2026	2026	0	AT!I14234
ATIGA	2027	2027	0	AT!J14234
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14288
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14288
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14288

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14288
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14288
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14288
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14289
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14289
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14289
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14289
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14289
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14289
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14292
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14240
AIFTA	30/12/2022	2022	*	AI!F14248
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14248
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14248
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14248
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14248
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14248
VKFTA	2022	2022	5	VK!E14279
VKFTA	2023	2023	5	VK!F14279
VKFTA	2024	2024	5	VK!G14279
VKFTA	2025	2025	5	VK!H14279
VKFTA	2026	2026	5	VK!I14279
VKFTA	2027	2027	5	VK!J14279
VCFTA	2022	2022	0	VC!D14334
VCFTA	2023	2023	0	VC!E14334
VCFTA	2024	2024	0	VC!F14334

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14334
VCFTA	2026	2026	0	VC!H14334
VCFTA	2027	2027	0	VC!I14334
VN-EAEU	2022	2022	*	EAV!D14311
VN-EAEU	2023	2023	*	EAV!E14311
VN-EAEU	2024	2024	*	EAV!F14311
VN-EAEU	2025	2025	*	EAV!G14311
VN-EAEU	2026	2026	*	EAV!H14311
VN-EAEU	2027	2027	*	EAV!I14311
AHKFTA	2022	2022	*	AKH!D14311
AHKFTA	2023	2023	*	AKH!E14311
AHKFTA	2024	2024	*	AKH!F14311
AHKFTA	2025	2025	*	AKH!G14311
AHKFTA	2026	2026	*	AKH!H14311
AHKFTA	2027	2027	*	AKH!I14311
EVFTA	2022	2022	10	EV-NK!D14326
EVFTA	2023	2023	6,6	EV-NK!E14326
EVFTA	2024	2024	3,3	EV-NK!F14326
EVFTA	2025	2025	0	EV-NK!G14326
EVFTA	2026	2026	0	EV-NK!H14326
EVFTA	2027	2027	0	EV-NK!I14326
UKVFTA	2022	2022	10	UKV!D14325
UKVFTA	2023	2023	6,6	UKV!E14325
UKVFTA	2024	2024	3,3	UKV!F14325
UKVFTA	2025	2025	0	UKV!G14325
UKVFTA	2026	2026	0	UKV!H14325

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14325
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14318
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14318
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14318
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14318
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14318
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14318
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14318
RCEP A	2022	2022	13,5	RCEPT-A!D14313
RCEP A	2023	2023	12	RCEPT-A!E14313
RCEP A	2024	2024	10,5	RCEPT-A!F14313
RCEP A	2025	2025	9	RCEPT-A!G14313
RCEP A	2026	2026	7,5	RCEPT-A!H14313
RCEP A	2027	2027	6	RCEPT-A!I14313
RCEP B	2022	2022	13,5	B!D14313
RCEP B	2023	2023	12	B!E14313
RCEP B	2024	2024	10,5	B!F14313
RCEP B	2025	2025	9	B!G14313
RCEP B	2026	2026	7,5	B!H14313
RCEP B	2027	2027	6	B!I14313
RCEP C	2022	2022	13,5	C!D14313
RCEP C	2023	2023	12	C!E14313
RCEP C	2024	2024	10,5	C!F14313
RCEP C	2025	2025	9	C!G14313
RCEP C	2026	2026	7,5	C!H14313
RCEP C	2027	2027	6	C!I14313

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D14312
RCEP D	2023	2023	12,3	D!E14312
RCEP D	2024	2024	10,9	D!F14312
RCEP D	2025	2025	9,5	D!G14312
RCEP D	2026	2026	8,2	D!H14312
RCEP D	2027	2027	6,8	D!I14312
RCEP E	2022	2022	13,5	E!D14316
RCEP E	2023	2023	12	E!E14316
RCEP E	2024	2024	10,5	E!F14316
RCEP E	2025	2025	9	E!G14316
RCEP E	2026	2026	7,5	E!H14316
RCEP E	2027	2027	6	E!I14316
RCEP F	2022	2022	13,5	F!D14313
RCEP F	2023	2023	12	F!E14313
RCEP F	2024	2024	10,5	F!F14313
RCEP F	2025	2025	9	F!G14313
RCEP F	2026	2026	7,5	F!H14313
RCEP F	2027	2027	6	F!I14313
VIFTA	2024	2024	12	VI!F13311
VIFTA	2025	2025	9	VI!G13311
VIFTA	2026	2026	6	VI!H13311
VIFTA	2027	2027	3	VI!I13311

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 8504.31 has 15 lines; 8504.31.99 is distinguished from its siblings by: Other.	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
HS-005	BLUE	Chapter 98 equivalent exists	8504.31.99 corresponds to Chapter 98 code 9834.17.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Cuộn biến áp dùng cho các thiết bị điện tử, viễn thông, công suất danh định nhỏ hơn 0,1 kVA	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8504.31.99. 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 8504.31.99 was checked against BT2026 (cell BT2026!N14997), 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.