

HS 8504.32.19 detail

HS code	8504.32.19
Description	Electrical transformers, static converters (for example, rectifiers) and inductors / - Other transformers: / - - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA: / - - - Instrument transformers (potential and current) of a power handling capacity not exceeding 5 kVA: / - - - - Other
Unit	chiếc
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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/85043219/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15001
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15001
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15001
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
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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
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ- CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ- CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ- CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ- CP	Ad valorem

RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14297
ATIGA	2022	2022	0	AT!E14238
ATIGA	2023	2023	0	AT!F14238
ATIGA	2024	2024	0	AT!G14238
ATIGA	2025	2025	0	AT!H14238
ATIGA	2026	2026	0	AT!I14238
ATIGA	2027	2027	0	AT!J14238
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14292
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14292
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14292
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14292

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14292
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14292
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14293
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14293
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14293
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14293
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14293
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14293
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14296
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14244
AIFTA	30/12/2022	2022	*	AI!F14252
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14252
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14252
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14252
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14252
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14252
VKFTA	2022	2022	5	VK!E14283
VKFTA	2023	2023	5	VK!F14283
VKFTA	2024	2024	5	VK!G14283
VKFTA	2025	2025	5	VK!H14283
VKFTA	2026	2026	5	VK!I14283
VKFTA	2027	2027	5	VK!J14283
VCFTA	2022	2022	0	VC!D14338
VCFTA	2023	2023	0	VC!E14338
VCFTA	2024	2024	0	VC!F14338
VCFTA	2025	2025	0	VC!G14338

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14338
VCFTA	2027	2027	0	VC!I14338
VN-EAEU	2022	2022	0	EAV!D14315
VN-EAEU	2023	2023	0	EAV!E14315
VN-EAEU	2024	2024	0	EAV!F14315
VN-EAEU	2025	2025	0	EAV!G14315
VN-EAEU	2026	2026	0	EAV!H14315
VN-EAEU	2027	2027	0	EAV!I14315
AHKFTA	2022	2022	*	AKH!D14315
AHKFTA	2023	2023	*	AKH!E14315
AHKFTA	2024	2024	*	AKH!F14315
AHKFTA	2025	2025	*	AKH!G14315
AHKFTA	2026	2026	*	AKH!H14315
AHKFTA	2027	2027	*	AKH!I14315
EVFTA	2022	2022	5	EV-NK!D14330
EVFTA	2023	2023	3,3	EV-NK!E14330
EVFTA	2024	2024	1,6	EV-NK!F14330
EVFTA	2025	2025	0	EV-NK!G14330
EVFTA	2026	2026	0	EV-NK!H14330
EVFTA	2027	2027	0	EV-NK!I14330
UKVFTA	2022	2022	5	UKV!D14329
UKVFTA	2023	2023	3,3	UKV!E14329
UKVFTA	2024	2024	1,6	UKV!F14329
UKVFTA	2025	2025	0	UKV!G14329
UKVFTA	2026	2026	0	UKV!H14329
UKVFTA	2027	2027	0	UKV!I14329

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14322
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14322
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14322
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14322
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14322
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14322
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14322
RCEP A	2022	2022	9	RCEPT-A!D14317
RCEP A	2023	2023	8	RCEPT-A!E14317
RCEP A	2024	2024	7	RCEPT-A!F14317
RCEP A	2025	2025	6	RCEPT-A!G14317
RCEP A	2026	2026	5	RCEPT-A!H14317
RCEP A	2027	2027	4	RCEPT-A!I14317
RCEP B	2022	2022	9	B!D14317
RCEP B	2023	2023	8	B!E14317
RCEP B	2024	2024	7	B!F14317
RCEP B	2025	2025	6	B!G14317
RCEP B	2026	2026	5	B!H14317
RCEP B	2027	2027	4	B!I14317
RCEP C	2022	2022	9	C!D14317
RCEP C	2023	2023	8	C!E14317
RCEP C	2024	2024	7	C!F14317
RCEP C	2025	2025	6	C!G14317
RCEP C	2026	2026	5	C!H14317
RCEP C	2027	2027	4	C!I14317
RCEP D	2022	2022	9,1	D!D14316

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,2	D!E14316
RCEP D	2024	2024	7,3	D!F14316
RCEP D	2025	2025	6,4	D!G14316
RCEP D	2026	2026	5,5	D!H14316
RCEP D	2027	2027	4,5	D!I14316
RCEP E	2022	2022	9	E!D14320
RCEP E	2023	2023	8	E!E14320
RCEP E	2024	2024	7	E!F14320
RCEP E	2025	2025	6	E!G14320
RCEP E	2026	2026	5	E!H14320
RCEP E	2027	2027	4	E!I14320
RCEP F	2022	2022	9	F!D14317
RCEP F	2023	2023	8	F!E14317
RCEP F	2024	2024	7	F!F14317
RCEP F	2025	2025	6	F!G14317
RCEP F	2026	2026	5	F!H14317
RCEP F	2027	2027	4	F!I14317
VIFTA	2024	2024	9	VI!F13315
VIFTA	2025	2025	8	VI!G13315
VIFTA	2026	2026	7	VI!H13315
VIFTA	2027	2027	6	VI!I13315

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8504.32 has 8 lines; 8504.32.19 is distinguished from its siblings by: Other.	8504.32.11 Matching transformers; 8504.32.20 Other, of a kind used with toys, scale models or similar recreational models; 8504.32.30 Other, having a minimum frequency of 3 MHz; 8504.32.41 Matching transformers; 8504.32.49 Other; 8504.32.51 Matching transformers	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 8504.32.19. 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 10% for 8504.32.19 was checked against BT2026 (cell BT2026!N15001), 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.