Vietnam Tariff Intelligence

HS 8504.34.23 detail

HS code	8504.34.23
Description	Electrical transformers, static converters (for example, rectifiers) and inductors / - Other transformers: / - - Having a power handling capacity exceeding 500 kVA: / - - - Having a power handling capacity exceeding 15,000 kVA: / - - - - Of a high side voltage of 66 kV or more: / - - - - - Explosion proof dry type transformers
Unit	chiếc
Generated	06/11/2026 06:38:35
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/85043423/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15030
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N15030
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15030
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 (-TH)	0% (except TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/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
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

VJEPA	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
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!E14326
ATIGA	2022	2022	0	AT!E14267
ATIGA	2023	2023	0	AT!F14267
ATIGA	2024	2024	0	AT!G14267
ATIGA	2025	2025	0	AT!H14267
ATIGA	2026	2026	0	AT!I14267
ATIGA	2027	2027	0	AT!J14267
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E14321
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F14321
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G14321
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H14321

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I14321
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J14321
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E14322
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F14322
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G14322
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H14322
VJEPA	01/4/2026 - 31/3/2027	2026	5	VJ!I14322
VJEPA	01/4/2027 - 31/3/2028	2027	5	VJ!J14322
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14325
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14273
AIFTA	30/12/2022	2022	*	AI!F14281
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14281
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14281
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14281
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14281
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14281
VKFTA	2022	2022	5	VK!E14312
VKFTA	2023	2023	5	VK!F14312
VKFTA	2024	2024	5	VK!G14312
VKFTA	2025	2025	5	VK!H14312
VKFTA	2026	2026	5	VK!I14312
VKFTA	2027	2027	5	VK!J14312
VCFTA	2022	2022	5	VC!D14367
VCFTA	2023	2023	2	VC!E14367
VCFTA	2024	2024	0	VC!F14367
VCFTA	2025	2025	0	VC!G14367

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14367
VCFTA	2027	2027	0	VC!I14367
VN-EAEU	2022	2022	*	EAV!D14344
VN-EAEU	2023	2023	*	EAV!E14344
VN-EAEU	2024	2024	*	EAV!F14344
VN-EAEU	2025	2025	*	EAV!G14344
VN-EAEU	2026	2026	*	EAV!H14344
VN-EAEU	2027	2027	*	EAV!I14344
AHKFTA	2022	2022	*	AKH!D14344
AHKFTA	2023	2023	*	AKH!E14344
AHKFTA	2024	2024	*	AKH!F14344
AHKFTA	2025	2025	*	AKH!G14344
AHKFTA	2026	2026	*	AKH!H14344
AHKFTA	2027	2027	*	AKH!I14344
EVFTA	2022	2022	5	EV-NK!D14359
EVFTA	2023	2023	3,3	EV-NK!E14359
EVFTA	2024	2024	1,6	EV-NK!F14359
EVFTA	2025	2025	0	EV-NK!G14359
EVFTA	2026	2026	0	EV-NK!H14359
EVFTA	2027	2027	0	EV-NK!I14359
UKVFTA	2022	2022	5	UKV!D14358
UKVFTA	2023	2023	3,3	UKV!E14358
UKVFTA	2024	2024	1,6	UKV!F14358
UKVFTA	2025	2025	0	UKV!G14358
UKVFTA	2026	2026	0	UKV!H14358
UKVFTA	2027	2027	0	UKV!I14358

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14351
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14351
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14351
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14351
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14351
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14351
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14351
RCEP A	2022	2022	9	RCEPT-A!D14346
RCEP A	2023	2023	8	RCEPT-A!E14346
RCEP A	2024	2024	7	RCEPT-A!F14346
RCEP A	2025	2025	6	RCEPT-A!G14346
RCEP A	2026	2026	5	RCEPT-A!H14346
RCEP A	2027	2027	4	RCEPT-A!I14346
RCEP B	2022	2022	9	B!D14346
RCEP B	2023	2023	8	B!E14346
RCEP B	2024	2024	7	B!F14346
RCEP B	2025	2025	6	B!G14346
RCEP B	2026	2026	5	B!H14346
RCEP B	2027	2027	4	B!I14346
RCEP C	2022	2022	9	C!D14346
RCEP C	2023	2023	8	C!E14346
RCEP C	2024	2024	7	C!F14346
RCEP C	2025	2025	6	C!G14346
RCEP C	2026	2026	5	C!H14346
RCEP C	2027	2027	4	C!I14346
RCEP D	2022	2022	9,1	D!D14345

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,2	D!E14345
RCEP D	2024	2024	7,3	D!F14345
RCEP D	2025	2025	6,4	D!G14345
RCEP D	2026	2026	5,5	D!H14345
RCEP D	2027	2027	4,5	D!I14345
RCEP E	2022	2022	9	E!D14349
RCEP E	2023	2023	8	E!E14349
RCEP E	2024	2024	7	E!F14349
RCEP E	2025	2025	6	E!G14349
RCEP E	2026	2026	5	E!H14349
RCEP E	2027	2027	4	E!I14349
RCEP F	2022	2022	9	F!D14346
RCEP F	2023	2023	8	F!E14346
RCEP F	2024	2024	7	F!F14346
RCEP F	2025	2025	6	F!G14346
RCEP F	2026	2026	5	F!H14346
RCEP F	2027	2027	4	F!I14346
VIFTA	2024	2024	8.6	VI!F13344
VIFTA	2025	2025	7.1	VI!G13344
VIFTA	2026	2026	5.7	VI!H13344
VIFTA	2027	2027	4.3	VI!I13344

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): Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)		1182/QĐ-BCT-PL	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	AKFTA 5%, RCEP (Annex A) 5%, RCEP (Annex B) 5%, RCEP (Annex C) 5%, RCEP (Annex E) 5%, RCEP (Annex F) 5%, VJEPA 5%, VKFTA 5%, RCEP (Annex D) 5.5%, AJCEP 30%, VIFTA 5.7%: the preferential rate is equal to or higher than the MFN rate (3%) in the source tariff – claiming the FTA brings no saving.	MFN 3%		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 8504.34 has 12 lines; 8504.34.23 is distinguished from its siblings by: Explosion proof dry type transformers.	8504.34.11 Matching transformers; 8504.34.12 Explosion proof dry type transformers; 8504.34.13 Other; 8504.34.14 Matching transformers; 8504.34.15 Explosion proof dry type transformers; 8504.34.19 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 8504.34.23. 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 3% for 8504.34.23 was checked against BT2026 (cell BT2026!N15030), 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
Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)

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.