Vietnam Tariff Intelligence

HS 8504.40.90 detail

HS code	8504.40.90
Description	Electrical transformers, static converters (for example, rectifiers) and inductors / - Static converters: / - - Other
Unit	chiếc
Generated	02/11/2026 17:45:12
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/85044090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15043
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15043
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15043
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	0	0%	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
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!E14339
ATIGA	2022	2022	0	AT!E14280
ATIGA	2023	2023	0	AT!F14280
ATIGA	2024	2024	0	AT!G14280
ATIGA	2025	2025	0	AT!H14280
ATIGA	2026	2026	0	AT!I14280
ATIGA	2027	2027	0	AT!J14280
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14334
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14334
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14334

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14334
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14334
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14334
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14335
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14335
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14335
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14335
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14335
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14335
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14338
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14286
AIFTA	30/12/2022	2022	0	AI!F14294
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14294
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14294
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14294
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14294
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14294
VKFTA	2022	2022	0	VK!E14325
VKFTA	2023	2023	0	VK!F14325
VKFTA	2024	2024	0	VK!G14325
VKFTA	2025	2025	0	VK!H14325
VKFTA	2026	2026	0	VK!I14325
VKFTA	2027	2027	0	VK!J14325
VCFTA	2022	2022	0	VC!D14380
VCFTA	2023	2023	0	VC!E14380
VCFTA	2024	2024	0	VC!F14380

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14380
VCFTA	2026	2026	0	VC!H14380
VCFTA	2027	2027	0	VC!I14380
VN-EAEU	2022	2022	*	EAV!D14357
VN-EAEU	2023	2023	*	EAV!E14357
VN-EAEU	2024	2024	*	EAV!F14357
VN-EAEU	2025	2025	*	EAV!G14357
VN-EAEU	2026	2026	*	EAV!H14357
VN-EAEU	2027	2027	*	EAV!I14357
VNCU	2022	2022	0	VNCU!D988
VNCU	2023 - 2027		0	VNCU!E988
AHKFTA	2022	2022	0	AKH!D14357
AHKFTA	2023	2023	0	AKH!E14357
AHKFTA	2024	2024	0	AKH!F14357
AHKFTA	2025	2025	0	AKH!G14357
AHKFTA	2026	2026	0	AKH!H14357
AHKFTA	2027	2027	0	AKH!I14357
EVFTA	2022	2022	0	EV-NK!D14372
EVFTA	2023	2023	0	EV-NK!E14372
EVFTA	2024	2024	0	EV-NK!F14372
EVFTA	2025	2025	0	EV-NK!G14372
EVFTA	2026	2026	0	EV-NK!H14372
EVFTA	2027	2027	0	EV-NK!I14372
UKVFTA	2022	2022	0	UKV!D14371
UKVFTA	2023	2023	0	UKV!E14371
UKVFTA	2024	2024	0	UKV!F14371

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G14371
UKVFTA	2026	2026	0	UKV!H14371
UKVFTA	2027	2027	0	UKV!I14371
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14364
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14364
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14364
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14364
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14364
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14364
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14364
RCEP A	2022	2022	0	RCEPT-A!D14359
RCEP A	2023	2023	0	RCEPT-A!E14359
RCEP A	2024	2024	0	RCEPT-A!F14359
RCEP A	2025	2025	0	RCEPT-A!G14359
RCEP A	2026	2026	0	RCEPT-A!H14359
RCEP A	2027	2027	0	RCEPT-A!I14359
RCEP B	2022	2022	0	B!D14359
RCEP B	2023	2023	0	B!E14359
RCEP B	2024	2024	0	B!F14359
RCEP B	2025	2025	0	B!G14359
RCEP B	2026	2026	0	B!H14359
RCEP B	2027	2027	0	B!I14359
RCEP C	2022	2022	0	C!D14359
RCEP C	2023	2023	0	C!E14359
RCEP C	2024	2024	0	C!F14359
RCEP C	2025	2025	0	C!G14359

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	0	C!H14359
RCEP C	2027	2027	0	C!I14359
RCEP D	2022	2022	0	D!D14358
RCEP D	2023	2023	0	D!E14358
RCEP D	2024	2024	0	D!F14358
RCEP D	2025	2025	0	D!G14358
RCEP D	2026	2026	0	D!H14358
RCEP D	2027	2027	0	D!I14358
RCEP E	2022	2022	0	E!D14362
RCEP E	2023	2023	0	E!E14362
RCEP E	2024	2024	0	E!F14362
RCEP E	2025	2025	0	E!G14362
RCEP E	2026	2026	0	E!H14362
RCEP E	2027	2027	0	E!I14362
RCEP F	2022	2022	0	F!D14359
RCEP F	2023	2023	0	F!E14359
RCEP F	2024	2024	0	F!F14359
RCEP F	2025	2025	0	F!G14359
RCEP F	2026	2026	0	F!H14359
RCEP F	2027	2027	0	F!I14359
VIFTA	2024	2024	0	VI!F13357
VIFTA	2025	2025	0	VI!G13357
VIFTA	2026	2026	0	VI!H13357
VIFTA	2027	2027	0	VI!I13357

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): SPHH lĩnh vực CNTT và VT bắt buộc phải công bố hợp quy (29/2025/TT-BKHCN-PL2)		29/2025/TT-BKHCN-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8504.40 has 6 lines; 8504.40.90 is distinguished from its siblings by: Other.	8504.40.11 Uninterruptible power supplies (UPS); 8504.40.19 Other; 8504.40.20 Battery chargers having a rating exceeding 100 kVA; 8504.40.30 Other rectifiers; 8504.40.40 Inverters	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 8504.40.90. 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 0% for 8504.40.90 was checked against BT2026 (cell BT2026!N15043), 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
SPHH lĩnh vực CNTT và VT bắt buộc phải công bố hợp quy (29/2025/TT-BKHCN-PL2)

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.