Vietnam Tariff Intelligence

HS 8504.31.30 detail

HS code	8504.31.30
Description	Electrical transformers, static converters (for example, rectifiers) and inductors / - Other transformers: / - - Having a power handling capacity not exceeding 1 kVA: / - - - Flyback transformers
Unit	chiếc
Generated	18/11/2026 04:49:51
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/85043130/

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!K14991
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N14991
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14991
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
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
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)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2	2%	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 D)	2,1	2.1%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	1.7	1.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	3	3%	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
ACFTA	5 (-TH)	5% (except TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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!E14287
ATIGA	2022	2022	0	AT!E14228
ATIGA	2023	2023	0	AT!F14228
ATIGA	2024	2024	0	AT!G14228
ATIGA	2025	2025	0	AT!H14228
ATIGA	2026	2026	0	AT!I14228
ATIGA	2027	2027	0	AT!J14228
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14282
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14282
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14282

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14282
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14282
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14282
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14283
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14283
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14283
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14283
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14283
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14283
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14286
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14234
AIFTA	30/12/2022	2022	*	AI!F14242
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14242
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14242
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14242
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14242
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14242
VKFTA	2022	2022	0	VK!E14273
VKFTA	2023	2023	0	VK!F14273
VKFTA	2024	2024	0	VK!G14273
VKFTA	2025	2025	0	VK!H14273
VKFTA	2026	2026	0	VK!I14273
VKFTA	2027	2027	0	VK!J14273
VCFTA	2022	2022	3	VC!D14328
VCFTA	2023	2023	3	VC!E14328
VCFTA	2024	2024	0	VC!F14328

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14328
VCFTA	2026	2026	0	VC!H14328
VCFTA	2027	2027	0	VC!I14328
VN-EAEU	2022	2022	0	EAV!D14305
VN-EAEU	2023	2023	0	EAV!E14305
VN-EAEU	2024	2024	0	EAV!F14305
VN-EAEU	2025	2025	0	EAV!G14305
VN-EAEU	2026	2026	0	EAV!H14305
VN-EAEU	2027	2027	0	EAV!I14305
AHKFTA	2022	2022	3	AKH!D14305
AHKFTA	2023	2023	3	AKH!E14305
AHKFTA	2024	2024	3	AKH!F14305
AHKFTA	2025	2025	3	AKH!G14305
AHKFTA	2026	2026	3	AKH!H14305
AHKFTA	2027	2027	3	AKH!I14305
EVFTA	2022	2022	0	EV-NK!D14320
EVFTA	2023	2023	0	EV-NK!E14320
EVFTA	2024	2024	0	EV-NK!F14320
EVFTA	2025	2025	0	EV-NK!G14320
EVFTA	2026	2026	0	EV-NK!H14320
EVFTA	2027	2027	0	EV-NK!I14320
UKVFTA	2022	2022	0	UKV!D14319
UKVFTA	2023	2023	0	UKV!E14319
UKVFTA	2024	2024	0	UKV!F14319
UKVFTA	2025	2025	0	UKV!G14319
UKVFTA	2026	2026	0	UKV!H14319

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14319
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14312
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14312
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14312
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14312
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14312
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14312
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14312
RCEP A	2022	2022	2,8	RCEPT-A!D14307
RCEP A	2023	2023	2,6	RCEPT-A!E14307
RCEP A	2024	2024	2,4	RCEPT-A!F14307
RCEP A	2025	2025	2,2	RCEPT-A!G14307
RCEP A	2026	2026	2	RCEPT-A!H14307
RCEP A	2027	2027	1,8	RCEPT-A!I14307
RCEP B	2022	2022	2,8	B!D14307
RCEP B	2023	2023	2,6	B!E14307
RCEP B	2024	2024	2,4	B!F14307
RCEP B	2025	2025	2,2	B!G14307
RCEP B	2026	2026	2	B!H14307
RCEP B	2027	2027	1,8	B!I14307
RCEP C	2022	2022	3	C!D14307
RCEP C	2023	2023	3	C!E14307
RCEP C	2024	2024	3	C!F14307
RCEP C	2025	2025	3	C!G14307
RCEP C	2026	2026	3	C!H14307
RCEP C	2027	2027	3	C!I14307

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	2,8	D!D14306
RCEP D	2023	2023	2,6	D!E14306
RCEP D	2024	2024	2,4	D!F14306
RCEP D	2025	2025	2,3	D!G14306
RCEP D	2026	2026	2,1	D!H14306
RCEP D	2027	2027	1,9	D!I14306
RCEP E	2022	2022	2,8	E!D14310
RCEP E	2023	2023	2,6	E!E14310
RCEP E	2024	2024	2,4	E!F14310
RCEP E	2025	2025	2,2	E!G14310
RCEP E	2026	2026	2	E!H14310
RCEP E	2027	2027	1,8	E!I14310
RCEP F	2022	2022	2,8	F!D14307
RCEP F	2023	2023	2,6	F!E14307
RCEP F	2024	2024	2,4	F!F14307
RCEP F	2025	2025	2,2	F!G14307
RCEP F	2026	2026	2	F!H14307
RCEP F	2027	2027	1,8	F!I14307
VIFTA	2024	2024	2.6	VI!F13305
VIFTA	2025	2025	2.1	VI!G13305
VIFTA	2026	2026	1.7	VI!H13305
VIFTA	2027	2027	1.3	VI!I13305

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	AHKFTA 3%, RCEP (Annex C) 3%, ACFTA 5%: 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 8504.31 has 15 lines; 8504.31.30 is distinguished from its siblings by: Flyback 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 8504.31.30. 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 8504.31.30 was checked against BT2026 (cell BT2026!N14991), 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.