Vietnam Tariff Intelligence

HS 8504.32.49 detail

HS code	8504.32.49
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: / - - - Other, of a power handling capacity not exceeding 10 kVA: / - - - - Other
Unit	chiếc
Generated	12/11/2026 09:36:22
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/85043249/

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!K15006
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15006
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15006
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/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)		0	AC!E14302
ATIGA	2022	2022	0	AT!E14243
ATIGA	2023	2023	0	AT!F14243
ATIGA	2024	2024	0	AT!G14243
ATIGA	2025	2025	0	AT!H14243
ATIGA	2026	2026	0	AT!I14243
ATIGA	2027	2027	0	AT!J14243
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14297
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14297
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14297

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14297
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14297
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14297
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14298
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14298
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14298
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14298
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14298
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14298
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14301
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14249
AIFTA	30/12/2022	2022	*	AI!F14257
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14257
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14257
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14257
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14257
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14257
VKFTA	2022	2022	5	VK!E14288
VKFTA	2023	2023	5	VK!F14288
VKFTA	2024	2024	5	VK!G14288
VKFTA	2025	2025	5	VK!H14288
VKFTA	2026	2026	5	VK!I14288
VKFTA	2027	2027	5	VK!J14288
VCFTA	2022	2022	0	VC!D14343
VCFTA	2023	2023	0	VC!E14343
VCFTA	2024	2024	0	VC!F14343

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14343
VCFTA	2026	2026	0	VC!H14343
VCFTA	2027	2027	0	VC!I14343
VN-EAEU	2022	2022	0	EAV!D14320
VN-EAEU	2023	2023	0	EAV!E14320
VN-EAEU	2024	2024	0	EAV!F14320
VN-EAEU	2025	2025	0	EAV!G14320
VN-EAEU	2026	2026	0	EAV!H14320
VN-EAEU	2027	2027	0	EAV!I14320
AHKFTA	2022	2022	0	AKH!D14320
AHKFTA	2023	2023	0	AKH!E14320
AHKFTA	2024	2024	0	AKH!F14320
AHKFTA	2025	2025	0	AKH!G14320
AHKFTA	2026	2026	0	AKH!H14320
AHKFTA	2027	2027	0	AKH!I14320
EVFTA	2022	2022	5	EV-NK!D14335
EVFTA	2023	2023	3,3	EV-NK!E14335
EVFTA	2024	2024	1,6	EV-NK!F14335
EVFTA	2025	2025	0	EV-NK!G14335
EVFTA	2026	2026	0	EV-NK!H14335
EVFTA	2027	2027	0	EV-NK!I14335
UKVFTA	2022	2022	5	UKV!D14334
UKVFTA	2023	2023	3,3	UKV!E14334
UKVFTA	2024	2024	1,6	UKV!F14334
UKVFTA	2025	2025	0	UKV!G14334
UKVFTA	2026	2026	0	UKV!H14334

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14334
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14327
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14327
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14327
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14327
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14327
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14327
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14327
RCEP A	2022	2022	0	RCEPT-A!D14322
RCEP A	2023	2023	0	RCEPT-A!E14322
RCEP A	2024	2024	0	RCEPT-A!F14322
RCEP A	2025	2025	0	RCEPT-A!G14322
RCEP A	2026	2026	0	RCEPT-A!H14322
RCEP A	2027	2027	0	RCEPT-A!I14322
RCEP B	2022	2022	0	B!D14322
RCEP B	2023	2023	0	B!E14322
RCEP B	2024	2024	0	B!F14322
RCEP B	2025	2025	0	B!G14322
RCEP B	2026	2026	0	B!H14322
RCEP B	2027	2027	0	B!I14322
RCEP C	2022	2022	0	C!D14322
RCEP C	2023	2023	0	C!E14322
RCEP C	2024	2024	0	C!F14322
RCEP C	2025	2025	0	C!G14322
RCEP C	2026	2026	0	C!H14322
RCEP C	2027	2027	0	C!I14322

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D14321
RCEP D	2023	2023	0	D!E14321
RCEP D	2024	2024	0	D!F14321
RCEP D	2025	2025	0	D!G14321
RCEP D	2026	2026	0	D!H14321
RCEP D	2027	2027	0	D!I14321
RCEP E	2022	2022	0	E!D14325
RCEP E	2023	2023	0	E!E14325
RCEP E	2024	2024	0	E!F14325
RCEP E	2025	2025	0	E!G14325
RCEP E	2026	2026	0	E!H14325
RCEP E	2027	2027	0	E!I14325
RCEP F	2022	2022	0	F!D14322
RCEP F	2023	2023	0	F!E14322
RCEP F	2024	2024	0	F!F14322
RCEP F	2025	2025	0	F!G14322
RCEP F	2026	2026	0	F!H14322
RCEP F	2027	2027	0	F!I14322
VIFTA	2024	2024	0	VI!F13320
VIFTA	2025	2025	0	VI!G13320
VIFTA	2026	2026	0	VI!H13320
VIFTA	2027	2027	0	VI!I13320

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	AKFTA 5%, VKFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 8504.32 has 8 lines; 8504.32.49 is distinguished from its siblings by: Other.	8504.32.11 Matching transformers; 8504.32.19 Other; 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; 8504.32.51 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 8504.32.49. 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 8504.32.49 was checked against BT2026 (cell BT2026!N15006), 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.