Vietnam Tariff Intelligence

HS 8504.90.39 detail

HS code	8504.90.39
Description	Electrical transformers, static converters (for example, rectifiers) and inductors / - Parts: / - - For electrical transformers of a capacity not exceeding 10,000 kVA: / - - - Other
Unit	kg/chiếc
Generated	09/11/2026 05:44:45
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/85049039/

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!K15056
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15056
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15056
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14352

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E14293
ATIGA	2023	2023	0	AT!F14293
ATIGA	2024	2024	0	AT!G14293
ATIGA	2025	2025	0	AT!H14293
ATIGA	2026	2026	0	AT!I14293
ATIGA	2027	2027	0	AT!J14293
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14347
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14347
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14347
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14347
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14347
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14347
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14348
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14348
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14348
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14348
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14348
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14348
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14351
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14299
AIFTA	30/12/2022	2022	0	AI!F14307
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14307
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14307
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14307
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14307
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14307

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E14338
VKFTA	2023	2023	0	VK!F14338
VKFTA	2024	2024	0	VK!G14338
VKFTA	2025	2025	0	VK!H14338
VKFTA	2026	2026	0	VK!I14338
VKFTA	2027	2027	0	VK!J14338
VCFTA	2022	2022	5	VC!D14393
VCFTA	2023	2023	5	VC!E14393
VCFTA	2024	2024	0	VC!F14393
VCFTA	2025	2025	0	VC!G14393
VCFTA	2026	2026	0	VC!H14393
VCFTA	2027	2027	0	VC!I14393
VN-EAEU	2022	2022	0	EAV!D14370
VN-EAEU	2023	2023	0	EAV!E14370
VN-EAEU	2024	2024	0	EAV!F14370
VN-EAEU	2025	2025	0	EAV!G14370
VN-EAEU	2026	2026	0	EAV!H14370
VN-EAEU	2027	2027	0	EAV!I14370
AHKFTA	2022	2022	0	AKH!D14370
AHKFTA	2023	2023	0	AKH!E14370
AHKFTA	2024	2024	0	AKH!F14370
AHKFTA	2025	2025	0	AKH!G14370
AHKFTA	2026	2026	0	AKH!H14370
AHKFTA	2027	2027	0	AKH!I14370
EVFTA	2022	2022	2,5	EV-NK!D14385
EVFTA	2023	2023	1,6	EV-NK!E14385

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F14385
EVFTA	2025	2025	0	EV-NK!G14385
EVFTA	2026	2026	0	EV-NK!H14385
EVFTA	2027	2027	0	EV-NK!I14385
UKVFTA	2022	2022	2,5	UKV!D14384
UKVFTA	2023	2023	1,6	UKV!E14384
UKVFTA	2024	2024	0,8	UKV!F14384
UKVFTA	2025	2025	0	UKV!G14384
UKVFTA	2026	2026	0	UKV!H14384
UKVFTA	2027	2027	0	UKV!I14384
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14377
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14377
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14377
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14377
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14377
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14377
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14377
RCEP A	2022	2022	0	RCEPT-A!D14372
RCEP A	2023	2023	0	RCEPT-A!E14372
RCEP A	2024	2024	0	RCEPT-A!F14372
RCEP A	2025	2025	0	RCEPT-A!G14372
RCEP A	2026	2026	0	RCEPT-A!H14372
RCEP A	2027	2027	0	RCEPT-A!I14372
RCEP B	2022	2022	0	B!D14372
RCEP B	2023	2023	0	B!E14372
RCEP B	2024	2024	0	B!F14372

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G14372
RCEP B	2026	2026	0	B!H14372
RCEP B	2027	2027	0	B!I14372
RCEP C	2022	2022	0	C!D14372
RCEP C	2023	2023	0	C!E14372
RCEP C	2024	2024	0	C!F14372
RCEP C	2025	2025	0	C!G14372
RCEP C	2026	2026	0	C!H14372
RCEP C	2027	2027	0	C!I14372
RCEP D	2022	2022	0	D!D14371
RCEP D	2023	2023	0	D!E14371
RCEP D	2024	2024	0	D!F14371
RCEP D	2025	2025	0	D!G14371
RCEP D	2026	2026	0	D!H14371
RCEP D	2027	2027	0	D!I14371
RCEP E	2022	2022	0	E!D14375
RCEP E	2023	2023	0	E!E14375
RCEP E	2024	2024	0	E!F14375
RCEP E	2025	2025	0	E!G14375
RCEP E	2026	2026	0	E!H14375
RCEP E	2027	2027	0	E!I14375
RCEP F	2022	2022	0	F!D14372
RCEP F	2023	2023	0	F!E14372
RCEP F	2024	2024	0	F!F14372
RCEP F	2025	2025	0	F!G14372
RCEP F	2026	2026	0	F!H14372

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I14372
VIFTA	2024	2024	0	VI!F13370
VIFTA	2025	2025	0	VI!G13370
VIFTA	2026	2026	0	VI!H13370
VIFTA	2027	2027	0	VI!I13370

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8504.90 has 7 lines; 8504.90.39 is distinguished from its siblings by: Other.	8504.90.10 Of goods of subheading 8504.10; 8504.90.20 Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.10; 8504.90.31 Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers; 8504.90.41 Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers; 8504.90.49 Other; 8504.90.90 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 8504.90.39. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 8504.90.39 was checked against BT2026 (cell BT2026!N15056), 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.