Vietnam Tariff Intelligence

HS 8501.20.21 detail

HS code	8501.20.21
Description	Electric motors and generators (excluding generating sets) / - Universal AC/DC motors of an output exceeding 37.5 W: / - - Of an output exceeding 1 kW: / - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16
Unit	chiếc
Generated	04/11/2026 11:13:44
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/85012021/

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!K14852
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N14852
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14852
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/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
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
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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!E14145
ATIGA	2022	2022	0	AT!E14086
ATIGA	2023	2023	0	AT!F14086
ATIGA	2024	2024	0	AT!G14086
ATIGA	2025	2025	0	AT!H14086
ATIGA	2026	2026	0	AT!I14086
ATIGA	2027	2027	0	AT!J14086
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E14140
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F14140
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G14140

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H14140
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I14140
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J14140
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E14141
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F14141
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14141
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14141
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14141
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14141
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14144
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14092
AIFTA	30/12/2022	2022	*	AI!F14100
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14100
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14100
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14100
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14100
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14100
VKFTA	2022	2022	0	VK!E14131
VKFTA	2023	2023	0	VK!F14131
VKFTA	2024	2024	0	VK!G14131
VKFTA	2025	2025	0	VK!H14131
VKFTA	2026	2026	0	VK!I14131
VKFTA	2027	2027	0	VK!J14131
VCFTA	2022	2022	3	VC!D14186
VCFTA	2023	2023	3	VC!E14186
VCFTA	2024	2024	0	VC!F14186

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14186
VCFTA	2026	2026	0	VC!H14186
VCFTA	2027	2027	0	VC!I14186
VN-EAEU	2022	2022	0	EAV!D14163
VN-EAEU	2023	2023	0	EAV!E14163
VN-EAEU	2024	2024	0	EAV!F14163
VN-EAEU	2025	2025	0	EAV!G14163
VN-EAEU	2026	2026	0	EAV!H14163
VN-EAEU	2027	2027	0	EAV!I14163
AHKFTA	2022	2022	3	AKH!D14163
AHKFTA	2023	2023	3	AKH!E14163
AHKFTA	2024	2024	3	AKH!F14163
AHKFTA	2025	2025	3	AKH!G14163
AHKFTA	2026	2026	3	AKH!H14163
AHKFTA	2027	2027	3	AKH!I14163
EVFTA	2022	2022	0,7	EV-NK!D14178
EVFTA	2023	2023	0	EV-NK!E14178
EVFTA	2024	2024	0	EV-NK!F14178
EVFTA	2025	2025	0	EV-NK!G14178
EVFTA	2026	2026	0	EV-NK!H14178
EVFTA	2027	2027	0	EV-NK!I14178
UKVFTA	2022	2022	0,7	UKV!D14177
UKVFTA	2023	2023	0	UKV!E14177
UKVFTA	2024	2024	0	UKV!F14177
UKVFTA	2025	2025	0	UKV!G14177
UKVFTA	2026	2026	0	UKV!H14177

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14177
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14170
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14170
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14170
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14170
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14170
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14170
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14170
RCEP A	2022	2022	0	RCEPT-A!D14165
RCEP A	2023	2023	0	RCEPT-A!E14165
RCEP A	2024	2024	0	RCEPT-A!F14165
RCEP A	2025	2025	0	RCEPT-A!G14165
RCEP A	2026	2026	0	RCEPT-A!H14165
RCEP A	2027	2027	0	RCEPT-A!I14165
RCEP B	2022	2022	0	B!D14165
RCEP B	2023	2023	0	B!E14165
RCEP B	2024	2024	0	B!F14165
RCEP B	2025	2025	0	B!G14165
RCEP B	2026	2026	0	B!H14165
RCEP B	2027	2027	0	B!I14165
RCEP C	2022	2022	0	C!D14165
RCEP C	2023	2023	0	C!E14165
RCEP C	2024	2024	0	C!F14165
RCEP C	2025	2025	0	C!G14165
RCEP C	2026	2026	0	C!H14165
RCEP C	2027	2027	0	C!I14165

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D14164
RCEP D	2023	2023	0	D!E14164
RCEP D	2024	2024	0	D!F14164
RCEP D	2025	2025	0	D!G14164
RCEP D	2026	2026	0	D!H14164
RCEP D	2027	2027	0	D!I14164
RCEP E	2022	2022	0	E!D14168
RCEP E	2023	2023	0	E!E14168
RCEP E	2024	2024	0	E!F14168
RCEP E	2025	2025	0	E!G14168
RCEP E	2026	2026	0	E!H14168
RCEP E	2027	2027	0	E!I14168
RCEP F	2022	2022	0	F!D14165
RCEP F	2023	2023	0	F!E14165
RCEP F	2024	2024	0	F!F14165
RCEP F	2025	2025	0	F!G14165
RCEP F	2026	2026	0	F!H14165
RCEP F	2027	2027	0	F!I14165
VIFTA	2024	2024	2,6	VI!F13166
VIFTA	2025	2025	2.1	VI!G13166
VIFTA	2026	2026	1.7	VI!H13166
VIFTA	2027	2027	1.3	VI!I13166

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): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	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	AHKFTA 3%, AKFTA 5%, AJCEP 30%: 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 8501.20 has 4 lines; 8501.20.21 is distinguished from its siblings by: Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16.	8501.20.12 Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16; 8501.20.19 Other; 8501.20.29 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 8501.20.21. 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 8501.20.21 was checked against BT2026 (cell BT2026!N14852), 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
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.