Vietnam Tariff Intelligence

HS 8501.10.49 detail

HS code	8501.10.49
Description	Electric motors and generators (excluding generating sets) / - Motors of an output not exceeding 37.5 W: / - - DC motors: / - - - Other: / - - - - Other
Unit	chiếc
Generated	07/11/2026 13:35:26
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/85011049/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14838
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N14838
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14838
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 (-KH, TH)	0% (except KH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-TH)	0% (except TH)	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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
RCEP (Annex A)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
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!E14131
ATIGA	2022	2022	0	AT!E14072
ATIGA	2023	2023	0	AT!F14072
ATIGA	2024	2024	0	AT!G14072
ATIGA	2025	2025	0	AT!H14072
ATIGA	2026	2026	0	AT!I14072
ATIGA	2027	2027	0	AT!J14072
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14126
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14126
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14126

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14126
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14126
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14126
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14127
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14127
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14127
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14127
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14127
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14127
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14130
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14078
AIFTA	30/12/2022	2022	*	AI!F14086
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14086
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14086
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14086
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14086
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14086
VKFTA	2022	2022	0	VK!E14117
VKFTA	2023	2023	0	VK!F14117
VKFTA	2024	2024	0	VK!G14117
VKFTA	2025	2025	0	VK!H14117
VKFTA	2026	2026	0	VK!I14117
VKFTA	2027	2027	0	VK!J14117
VCFTA	2022	2022	5	VC!D14172
VCFTA	2023	2023	2	VC!E14172
VCFTA	2024	2024	0	VC!F14172

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14172
VCFTA	2026	2026	0	VC!H14172
VCFTA	2027	2027	0	VC!I14172
VN-EAEU	2022	2022	*	EAV!D14149
VN-EAEU	2023	2023	*	EAV!E14149
VN-EAEU	2024	2024	*	EAV!F14149
VN-EAEU	2025	2025	*	EAV!G14149
VN-EAEU	2026	2026	*	EAV!H14149
VN-EAEU	2027	2027	*	EAV!I14149
AHKFTA	2022	2022	25	AKH!D14149
AHKFTA	2023	2023	25	AKH!E14149
AHKFTA	2024	2024	25	AKH!F14149
AHKFTA	2025	2025	25	AKH!G14149
AHKFTA	2026	2026	25	AKH!H14149
AHKFTA	2027	2027	25	AKH!I14149
EVFTA	2022	2022	12,5	EV-NK!D14164
EVFTA	2023	2023	8,3	EV-NK!E14164
EVFTA	2024	2024	4,1	EV-NK!F14164
EVFTA	2025	2025	0	EV-NK!G14164
EVFTA	2026	2026	0	EV-NK!H14164
EVFTA	2027	2027	0	EV-NK!I14164
UKVFTA	2022	2022	12,5	UKV!D14163
UKVFTA	2023	2023	8,3	UKV!E14163
UKVFTA	2024	2024	4,1	UKV!F14163
UKVFTA	2025	2025	0	UKV!G14163
UKVFTA	2026	2026	0	UKV!H14163

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14163
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14156
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14156
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14156
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14156
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14156
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14156
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14156
RCEP A	2022	2022	23,3	RCEPT-A!D14151
RCEP A	2023	2023	21,7	RCEPT-A!E14151
RCEP A	2024	2024	20	RCEPT-A!F14151
RCEP A	2025	2025	18,3	RCEPT-A!G14151
RCEP A	2026	2026	16,7	RCEPT-A!H14151
RCEP A	2027	2027	15	RCEPT-A!I14151
RCEP B	2022	2022	23,3	B!D14151
RCEP B	2023	2023	21,7	B!E14151
RCEP B	2024	2024	20	B!F14151
RCEP B	2025	2025	18,3	B!G14151
RCEP B	2026	2026	16,7	B!H14151
RCEP B	2027	2027	15	B!I14151
RCEP C	2022	2022	25	C!D14151
RCEP C	2023	2023	25	C!E14151
RCEP C	2024	2024	25	C!F14151
RCEP C	2025	2025	25	C!G14151
RCEP C	2026	2026	25	C!H14151
RCEP C	2027	2027	25	C!I14151

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D14150
RCEP D	2023	2023	25	D!E14150
RCEP D	2024	2024	25	D!F14150
RCEP D	2025	2025	25	D!G14150
RCEP D	2026	2026	25	D!H14150
RCEP D	2027	2027	25	D!I14150
RCEP E	2022	2022	25	E!D14154
RCEP E	2023	2023	25	E!E14154
RCEP E	2024	2024	25	E!F14154
RCEP E	2025	2025	25	E!G14154
RCEP E	2026	2026	25	E!H14154
RCEP E	2027	2027	25	E!I14154
RCEP F	2022	2022	23,3	F!D14151
RCEP F	2023	2023	21,7	F!E14151
RCEP F	2024	2024	20	F!F14151
RCEP F	2025	2025	18,3	F!G14151
RCEP F	2026	2026	16,7	F!H14151
RCEP F	2027	2027	15	F!I14151
VIFTA	2024	2024	21.4	VI!F13152
VIFTA	2025	2025	17.9	VI!G13152
VIFTA	2026	2026	14.3	VI!H13152
VIFTA	2027	2027	10.7	VI!I13152

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): Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
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 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 8501.10 has 11 lines; 8501.10.49 is distinguished from its siblings by: Other.	8501.10.21 Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16; 8501.10.22 Other, of an output not exceeding 5 W; 8501.10.29 Other; 8501.10.30 Spindle motors; 8501.10.41 Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16; 8501.10.51 Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	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

HS-005	BLUE	Chapter 98 equivalent exists	8501.10.49 corresponds to Chapter 98 code 9834.15.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Môtơ rung cho điện thoại, đường kính ≤ 30mm, công suất ≤ 0.5 W	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8501.10.49. 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 25% for 8501.10.49 was checked against BT2026 (cell BT2026!N14838), 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
Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)
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.