Vietnam Tariff Intelligence

HS 8501.10.91 detail

HS code	8501.10.91
Description	Electric motors and generators (excluding generating sets) / - Motors of an output not exceeding 37.5 W: / - - Other motors including universal (AC/DC) motors: / - - - Other: / - - - - 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 12:21:18
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/85011091/

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!K14845
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N14845
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14845
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
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

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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	2.1	2.1%	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
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!E14138
ATIGA	2022	2022	0	AT!E14079
ATIGA	2023	2023	0	AT!F14079
ATIGA	2024	2024	0	AT!G14079
ATIGA	2025	2025	0	AT!H14079
ATIGA	2026	2026	0	AT!I14079
ATIGA	2027	2027	0	AT!J14079
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14133
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14133
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14133

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14133
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14133
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14133
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14134
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14134
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14134
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14134
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14134
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14134
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14137
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14085
AIFTA	30/12/2022	2022	*	AI!F14093
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14093
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14093
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14093
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14093
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14093
VKFTA	2022	2022	0	VK!E14124
VKFTA	2023	2023	0	VK!F14124
VKFTA	2024	2024	0	VK!G14124
VKFTA	2025	2025	0	VK!H14124
VKFTA	2026	2026	0	VK!I14124
VKFTA	2027	2027	0	VK!J14124
VCFTA	2022	2022	3	VC!D14179
VCFTA	2023	2023	3	VC!E14179
VCFTA	2024	2024	0	VC!F14179

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14179
VCFTA	2026	2026	0	VC!H14179
VCFTA	2027	2027	0	VC!I14179
VN-EAEU	2022	2022	0	EAV!D14156
VN-EAEU	2023	2023	0	EAV!E14156
VN-EAEU	2024	2024	0	EAV!F14156
VN-EAEU	2025	2025	0	EAV!G14156
VN-EAEU	2026	2026	0	EAV!H14156
VN-EAEU	2027	2027	0	EAV!I14156
AHKFTA	2022	2022	3	AKH!D14156
AHKFTA	2023	2023	3	AKH!E14156
AHKFTA	2024	2024	3	AKH!F14156
AHKFTA	2025	2025	3	AKH!G14156
AHKFTA	2026	2026	3	AKH!H14156
AHKFTA	2027	2027	3	AKH!I14156
EVFTA	2022	2022	0,7	EV-NK!D14171
EVFTA	2023	2023	0	EV-NK!E14171
EVFTA	2024	2024	0	EV-NK!F14171
EVFTA	2025	2025	0	EV-NK!G14171
EVFTA	2026	2026	0	EV-NK!H14171
EVFTA	2027	2027	0	EV-NK!I14171
UKVFTA	2022	2022	0,7	UKV!D14170
UKVFTA	2023	2023	0	UKV!E14170
UKVFTA	2024	2024	0	UKV!F14170
UKVFTA	2025	2025	0	UKV!G14170
UKVFTA	2026	2026	0	UKV!H14170

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14170
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14163
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14163
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14163
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14163
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14163
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14163
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14163
RCEP A	2022	2022	0	RCEPT-A!D14158
RCEP A	2023	2023	0	RCEPT-A!E14158
RCEP A	2024	2024	0	RCEPT-A!F14158
RCEP A	2025	2025	0	RCEPT-A!G14158
RCEP A	2026	2026	0	RCEPT-A!H14158
RCEP A	2027	2027	0	RCEPT-A!I14158
RCEP B	2022	2022	0	B!D14158
RCEP B	2023	2023	0	B!E14158
RCEP B	2024	2024	0	B!F14158
RCEP B	2025	2025	0	B!G14158
RCEP B	2026	2026	0	B!H14158
RCEP B	2027	2027	0	B!I14158
RCEP C	2022	2022	0	C!D14158
RCEP C	2023	2023	0	C!E14158
RCEP C	2024	2024	0	C!F14158
RCEP C	2025	2025	0	C!G14158
RCEP C	2026	2026	0	C!H14158
RCEP C	2027	2027	0	C!I14158

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D14157
RCEP D	2023	2023	0	D!E14157
RCEP D	2024	2024	0	D!F14157
RCEP D	2025	2025	0	D!G14157
RCEP D	2026	2026	0	D!H14157
RCEP D	2027	2027	0	D!I14157
RCEP E	2022	2022	0	E!D14161
RCEP E	2023	2023	0	E!E14161
RCEP E	2024	2024	0	E!F14161
RCEP E	2025	2025	0	E!G14161
RCEP E	2026	2026	0	E!H14161
RCEP E	2027	2027	0	E!I14161
RCEP F	2022	2022	0	F!D14158
RCEP F	2023	2023	0	F!E14158
RCEP F	2024	2024	0	F!F14158
RCEP F	2025	2025	0	F!G14158
RCEP F	2026	2026	0	F!H14158
RCEP F	2027	2027	0	F!I14158
VIFTA	2024	2024	2,7	VI!F13159
VIFTA	2025	2025	2.4	VI!G13159
VIFTA	2026	2026	2.1	VI!H13159
VIFTA	2027	2027	1.8	VI!I13159

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%: 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 8501.10 has 11 lines; 8501.10.91 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.	8501.10.21 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; 8501.10.49 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 8501.10.91. 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 8501.10.91 was checked against BT2026 (cell BT2026!N14845), 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.