Vietnam Tariff Intelligence

HS 8501.10.99 detail

HS code	8501.10.99
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: / - - - - Other
Unit	chiếc
Generated	04/11/2026 23:39:18
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/85011099/

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!K14846
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N14846
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14846
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
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
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
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
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	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
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!E14139
ATIGA	2022	2022	0	AT!E14080
ATIGA	2023	2023	0	AT!F14080
ATIGA	2024	2024	0	AT!G14080
ATIGA	2025	2025	0	AT!H14080
ATIGA	2026	2026	0	AT!I14080
ATIGA	2027	2027	0	AT!J14080
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14134
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14134
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14134

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14134
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14134
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14134
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14135
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14135
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14135
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14135
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14135
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14135
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14138
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14086
AIFTA	30/12/2022	2022	*	AI!F14094
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14094
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14094
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14094
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14094
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14094
VKFTA	2022	2022	5	VK!E14125
VKFTA	2023	2023	5	VK!F14125
VKFTA	2024	2024	5	VK!G14125
VKFTA	2025	2025	5	VK!H14125
VKFTA	2026	2026	5	VK!I14125
VKFTA	2027	2027	5	VK!J14125
VCFTA	2022	2022	5	VC!D14180
VCFTA	2023	2023	2	VC!E14180
VCFTA	2024	2024	0	VC!F14180

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14180
VCFTA	2026	2026	0	VC!H14180
VCFTA	2027	2027	0	VC!I14180
VN-EAEU	2022	2022	0	EAV!D14157
VN-EAEU	2023	2023	0	EAV!E14157
VN-EAEU	2024	2024	0	EAV!F14157
VN-EAEU	2025	2025	0	EAV!G14157
VN-EAEU	2026	2026	0	EAV!H14157
VN-EAEU	2027	2027	0	EAV!I14157
AHKFTA	2022	2022	25	AKH!D14157
AHKFTA	2023	2023	25	AKH!E14157
AHKFTA	2024	2024	25	AKH!F14157
AHKFTA	2025	2025	25	AKH!G14157
AHKFTA	2026	2026	25	AKH!H14157
AHKFTA	2027	2027	25	AKH!I14157
EVFTA	2022	2022	12,5	EV-NK!D14172
EVFTA	2023	2023	8,3	EV-NK!E14172
EVFTA	2024	2024	4,1	EV-NK!F14172
EVFTA	2025	2025	0	EV-NK!G14172
EVFTA	2026	2026	0	EV-NK!H14172
EVFTA	2027	2027	0	EV-NK!I14172
UKVFTA	2022	2022	12,5	UKV!D14171
UKVFTA	2023	2023	8,3	UKV!E14171
UKVFTA	2024	2024	4,1	UKV!F14171
UKVFTA	2025	2025	0	UKV!G14171
UKVFTA	2026	2026	0	UKV!H14171

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14171
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14164
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14164
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14164
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14164
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14164
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14164
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14164
RCEP A	2022	2022	22,5	RCEPT-A!D14159
RCEP A	2023	2023	20	RCEPT-A!E14159
RCEP A	2024	2024	17,5	RCEPT-A!F14159
RCEP A	2025	2025	15	RCEPT-A!G14159
RCEP A	2026	2026	12,5	RCEPT-A!H14159
RCEP A	2027	2027	10	RCEPT-A!I14159
RCEP B	2022	2022	22,5	B!D14159
RCEP B	2023	2023	20	B!E14159
RCEP B	2024	2024	17,5	B!F14159
RCEP B	2025	2025	15	B!G14159
RCEP B	2026	2026	12,5	B!H14159
RCEP B	2027	2027	10	B!I14159
RCEP C	2022	2022	22,5	C!D14159
RCEP C	2023	2023	20	C!E14159
RCEP C	2024	2024	17,5	C!F14159
RCEP C	2025	2025	15	C!G14159
RCEP C	2026	2026	12,5	C!H14159
RCEP C	2027	2027	10	C!I14159

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D14158
RCEP D	2023	2023	20,5	D!E14158
RCEP D	2024	2024	18,2	D!F14158
RCEP D	2025	2025	15,9	D!G14158
RCEP D	2026	2026	13,6	D!H14158
RCEP D	2027	2027	11,4	D!I14158
RCEP E	2022	2022	22,5	E!D14162
RCEP E	2023	2023	20	E!E14162
RCEP E	2024	2024	17,5	E!F14162
RCEP E	2025	2025	15	E!G14162
RCEP E	2026	2026	12,5	E!H14162
RCEP E	2027	2027	10	E!I14162
RCEP F	2022	2022	22,5	F!D14159
RCEP F	2023	2023	20	F!E14159
RCEP F	2024	2024	17,5	F!F14159
RCEP F	2025	2025	15	F!G14159
RCEP F	2026	2026	12,5	F!H14159
RCEP F	2027	2027	10	F!I14159
VIFTA	2024	2024	22.5	VI!F13160
VIFTA	2025	2025	20	VI!G13160
VIFTA	2026	2026	17.5	VI!H13160
VIFTA	2027	2027	15	VI!I13160

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%: 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; 8501.10.99 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; 8501.10.49 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 8501.10.99. 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 8501.10.99 was checked against BT2026 (cell BT2026!N14846), 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.