Vietnam Tariff Intelligence

HS 8501.31.60 detail

HS code	8501.31.60
Description	Electric motors and generators (excluding generating sets) / - Other DC motors; DC generators, other than photovoltaic generators: / - - Of an output not exceeding 750 W: / - - - Motors of a kind used for vehicles in Chapter 87
Unit	chiếc
Generated	04/11/2026 03:57:41
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/85013160/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14857
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N14857
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14857
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
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
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
ACFTA	5 (-KH, TH)	5% (except KH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VJEPA	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	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 D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	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
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 (*)
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)		5	AC!E14150
ATIGA	2022	2022	0	AT!E14091
ATIGA	2023	2023	0	AT!F14091
ATIGA	2024	2024	0	AT!G14091
ATIGA	2025	2025	0	AT!H14091
ATIGA	2026	2026	0	AT!I14091
ATIGA	2027	2027	0	AT!J14091
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E14145
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F14145
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G14145

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H14145
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I14145
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J14145
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E14146
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F14146
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G14146
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H14146
VJEPA	01/4/2026 - 31/3/2027	2026	5	VJ!I14146
VJEPA	01/4/2027 - 31/3/2028	2027	5	VJ!J14146
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14149
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14097
AIFTA	30/12/2022	2022	*	AI!F14105
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14105
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14105
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14105
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14105
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14105
VKFTA	2022	2022	5	VK!E14136
VKFTA	2023	2023	5	VK!F14136
VKFTA	2024	2024	5	VK!G14136
VKFTA	2025	2025	5	VK!H14136
VKFTA	2026	2026	5	VK!I14136
VKFTA	2027	2027	5	VK!J14136
VCFTA	2022	2022	5	VC!D14191
VCFTA	2023	2023	2	VC!E14191
VCFTA	2024	2024	0	VC!F14191

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14191
VCFTA	2026	2026	0	VC!H14191
VCFTA	2027	2027	0	VC!I14191
VN-EAEU	2022	2022	*	EAV!D14168
VN-EAEU	2023	2023	*	EAV!E14168
VN-EAEU	2024	2024	*	EAV!F14168
VN-EAEU	2025	2025	*	EAV!G14168
VN-EAEU	2026	2026	*	EAV!H14168
VN-EAEU	2027	2027	*	EAV!I14168
AHKFTA	2022	2022	20	AKH!D14168
AHKFTA	2023	2023	20	AKH!E14168
AHKFTA	2024	2024	20	AKH!F14168
AHKFTA	2025	2025	20	AKH!G14168
AHKFTA	2026	2026	20	AKH!H14168
AHKFTA	2027	2027	20	AKH!I14168
EVFTA	2022	2022	10	EV-NK!D14183
EVFTA	2023	2023	6,6	EV-NK!E14183
EVFTA	2024	2024	3,3	EV-NK!F14183
EVFTA	2025	2025	0	EV-NK!G14183
EVFTA	2026	2026	0	EV-NK!H14183
EVFTA	2027	2027	0	EV-NK!I14183
UKVFTA	2022	2022	10	UKV!D14182
UKVFTA	2023	2023	6,6	UKV!E14182
UKVFTA	2024	2024	3,3	UKV!F14182
UKVFTA	2025	2025	0	UKV!G14182
UKVFTA	2026	2026	0	UKV!H14182

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14182
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14175
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14175
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14175
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14175
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14175
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14175
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14175
RCEP A	2022	2022	20	RCEPT-A!D14170
RCEP A	2023	2023	20	RCEPT-A!E14170
RCEP A	2024	2024	20	RCEPT-A!F14170
RCEP A	2025	2025	20	RCEPT-A!G14170
RCEP A	2026	2026	20	RCEPT-A!H14170
RCEP A	2027	2027	20	RCEPT-A!I14170
RCEP B	2022	2022	20	B!D14170
RCEP B	2023	2023	20	B!E14170
RCEP B	2024	2024	20	B!F14170
RCEP B	2025	2025	20	B!G14170
RCEP B	2026	2026	20	B!H14170
RCEP B	2027	2027	20	B!I14170
RCEP C	2022	2022	20	C!D14170
RCEP C	2023	2023	20	C!E14170
RCEP C	2024	2024	20	C!F14170
RCEP C	2025	2025	20	C!G14170
RCEP C	2026	2026	20	C!H14170
RCEP C	2027	2027	20	C!I14170

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D14169
RCEP D	2023	2023	20	D!E14169
RCEP D	2024	2024	20	D!F14169
RCEP D	2025	2025	20	D!G14169
RCEP D	2026	2026	20	D!H14169
RCEP D	2027	2027	20	D!I14169
RCEP E	2022	2022	20	E!D14173
RCEP E	2023	2023	20	E!E14173
RCEP E	2024	2024	20	E!F14173
RCEP E	2025	2025	20	E!G14173
RCEP E	2026	2026	20	E!H14173
RCEP E	2027	2027	20	E!I14173
RCEP F	2022	2022	20	F!D14170
RCEP F	2023	2023	20	F!E14170
RCEP F	2024	2024	20	F!F14170
RCEP F	2025	2025	20	F!G14170
RCEP F	2026	2026	20	F!H14170
RCEP F	2027	2027	20	F!I14170
VIFTA	2024	2024	18	VI!F13171
VIFTA	2025	2025	16	VI!G13171
VIFTA	2026	2026	14	VI!H13171
VIFTA	2027	2027	12	VI!I13171

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 20%, RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, AJCEP 30%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 8501.31 has 4 lines; 8501.31.60 is distinguished from its siblings by: Motors of a kind used for vehicles in Chapter 87.	8501.31.30 Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16; 8501.31.70 Other motors; 8501.31.80 Generators	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8501.31.60 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8501.31.60	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8501.31.60. 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 20% for 8501.31.60 was checked against BT2026 (cell BT2026!N14857), 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.