Vietnam Tariff Intelligence

HS 8501.40.19 detail

HS code	8501.40.19
Description	Electric motors and generators (excluding generating sets) / - Other AC motors, single-phase: / - - Of an output not exceeding 1 kW: / - - - Other
Unit	chiếc
Generated	09/11/2026 00:11:43
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/85014019/

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!K14877
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N14877
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14877
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
VJEPA	2	2%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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
AJCEP	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	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
RCEP (Annex D)	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 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
VKFTA	20	20%	Consolidated BT2026	2026	VK	125/2022/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	24	24%	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 (*)
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!E14170
ATIGA	2022	2022	0	AT!E14111
ATIGA	2023	2023	0	AT!F14111
ATIGA	2024	2024	0	AT!G14111
ATIGA	2025	2025	0	AT!H14111
ATIGA	2026	2026	0	AT!I14111
ATIGA	2027	2027	0	AT!J14111
AJCEP	30/12/2022 - 31/3/2023	2022	5	AJ!E14165
AJCEP	01/4/2023 - 31/3/2024	2023	5	AJ!F14165
AJCEP	01/4/2024 - 31/3/2025	2024	5	AJ!G14165

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	5	AJ!H14165
AJCEP	01/4/2026 - 31/3/2027	2026	5	AJ!I14165
AJCEP	01/4/2027 - 31/3/2028	2027	5	AJ!J14165
VJEPA	30/12/2022 - 31/3/2023	2022	2	VJ!E14166
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F14166
VJEPA	01/4/2024 - 31/3/2025	2024	2	VJ!G14166
VJEPA	01/4/2025 - 31/3/2026	2025	2	VJ!H14166
VJEPA	01/4/2026 - 31/3/2027	2026	2	VJ!I14166
VJEPA	01/4/2027 - 31/3/2028	2027	2	VJ!J14166
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F14169
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14117
AIFTA	30/12/2022	2022	*	AI!F14125
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14125
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14125
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14125
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14125
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14125
VKFTA	2022	2022	20	VK!E14156
VKFTA	2023	2023	20	VK!F14156
VKFTA	2024	2024	20	VK!G14156
VKFTA	2025	2025	20	VK!H14156
VKFTA	2026	2026	20	VK!I14156
VKFTA	2027	2027	20	VK!J14156
VCFTA	2022	2022	5	VC!D14211
VCFTA	2023	2023	2	VC!E14211
VCFTA	2024	2024	0	VC!F14211

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14211
VCFTA	2026	2026	0	VC!H14211
VCFTA	2027	2027	0	VC!I14211
VN-EAEU	2022	2022	*	EAV!D14188
VN-EAEU	2023	2023	*	EAV!E14188
VN-EAEU	2024	2024	*	EAV!F14188
VN-EAEU	2025	2025	*	EAV!G14188
VN-EAEU	2026	2026	*	EAV!H14188
VN-EAEU	2027	2027	*	EAV!I14188
AHKFTA	2022	2022	20	AKH!D14188
AHKFTA	2023	2023	20	AKH!E14188
AHKFTA	2024	2024	20	AKH!F14188
AHKFTA	2025	2025	20	AKH!G14188
AHKFTA	2026	2026	20	AKH!H14188
AHKFTA	2027	2027	20	AKH!I14188
EVFTA	2022	2022	10	EV-NK!D14203
EVFTA	2023	2023	6,6	EV-NK!E14203
EVFTA	2024	2024	3,3	EV-NK!F14203
EVFTA	2025	2025	0	EV-NK!G14203
EVFTA	2026	2026	0	EV-NK!H14203
EVFTA	2027	2027	0	EV-NK!I14203
UKVFTA	2022	2022	10	UKV!D14202
UKVFTA	2023	2023	6,6	UKV!E14202
UKVFTA	2024	2024	3,3	UKV!F14202
UKVFTA	2025	2025	0	UKV!G14202
UKVFTA	2026	2026	0	UKV!H14202

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14202
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14195
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14195
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14195
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14195
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14195
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14195
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14195
RCEP A	2022	2022	20	RCEPT-A!D14190
RCEP A	2023	2023	20	RCEPT-A!E14190
RCEP A	2024	2024	20	RCEPT-A!F14190
RCEP A	2025	2025	20	RCEPT-A!G14190
RCEP A	2026	2026	20	RCEPT-A!H14190
RCEP A	2027	2027	20	RCEPT-A!I14190
RCEP B	2022	2022	20	B!D14190
RCEP B	2023	2023	20	B!E14190
RCEP B	2024	2024	20	B!F14190
RCEP B	2025	2025	20	B!G14190
RCEP B	2026	2026	20	B!H14190
RCEP B	2027	2027	20	B!I14190
RCEP C	2022	2022	20	C!D14190
RCEP C	2023	2023	20	C!E14190
RCEP C	2024	2024	20	C!F14190
RCEP C	2025	2025	20	C!G14190
RCEP C	2026	2026	20	C!H14190
RCEP C	2027	2027	20	C!I14190

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D14189
RCEP D	2023	2023	20	D!E14189
RCEP D	2024	2024	20	D!F14189
RCEP D	2025	2025	20	D!G14189
RCEP D	2026	2026	20	D!H14189
RCEP D	2027	2027	20	D!I14189
RCEP E	2022	2022	20	E!D14193
RCEP E	2023	2023	20	E!E14193
RCEP E	2024	2024	20	E!F14193
RCEP E	2025	2025	20	E!G14193
RCEP E	2026	2026	20	E!H14193
RCEP E	2027	2027	20	E!I14193
RCEP F	2022	2022	20	F!D14190
RCEP F	2023	2023	20	F!E14190
RCEP F	2024	2024	20	F!F14190
RCEP F	2025	2025	20	F!G14190
RCEP F	2026	2026	20	F!H14190
RCEP F	2027	2027	20	F!I14190
VIFTA	2024	2024	16	VI!F13191
VIFTA	2025	2025	12	VI!G13191
VIFTA	2026	2026	8	VI!H13191
VIFTA	2027	2027	4	VI!I13191

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%, VKFTA 20%, AKFTA 24%: 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 8501.40 has 4 lines; 8501.40.19 is distinguished from its siblings by: Other.	8501.40.11 Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16; 8501.40.21 Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16; 8501.40.29 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 8501.40.19. 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 8501.40.19 was checked against BT2026 (cell BT2026!N14877), 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.