Vietnam Tariff Intelligence

HS 8501.72.40 detail

HS code	8501.72.40
Description	Electric motors and generators (excluding generating sets) / - Photovoltaic DC generators: / - - Of an output exceeding 50 W: / - - - Of an output exceeding 75 kW
Unit	chiếc
Generated	03/11/2026 17:06:35
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/85017240/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14916
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14916
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14916
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	0	0%	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
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!E14209
ATIGA	2022	2022	0	AT!E14150
ATIGA	2023	2023	0	AT!F14150
ATIGA	2024	2024	0	AT!G14150
ATIGA	2025	2025	0	AT!H14150
ATIGA	2026	2026	0	AT!I14150
ATIGA	2027	2027	0	AT!J14150
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14204
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14204
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14204

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14204
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14204
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14204
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14205
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14205
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14205
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14205
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14205
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14205
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14208
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14156
AIFTA	30/12/2022	2022	0	AI!F14164
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14164
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14164
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14164
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14164
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14164
VKFTA	2022	2022	0	VK!E14195
VKFTA	2023	2023	0	VK!F14195
VKFTA	2024	2024	0	VK!G14195
VKFTA	2025	2025	0	VK!H14195
VKFTA	2026	2026	0	VK!I14195
VKFTA	2027	2027	0	VK!J14195
VCFTA	2022	2022	0	VC!D14250
VCFTA	2023	2023	0	VC!E14250
VCFTA	2024	2024	0	VC!F14250

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14250
VCFTA	2026	2026	0	VC!H14250
VCFTA	2027	2027	0	VC!I14250
VN-EAEU	2022	2022	*	EAV!D14227
VN-EAEU	2023	2023	*	EAV!E14227
VN-EAEU	2024	2024	*	EAV!F14227
VN-EAEU	2025	2025	*	EAV!G14227
VN-EAEU	2026	2026	*	EAV!H14227
VN-EAEU	2027	2027	*	EAV!I14227
AHKFTA	2022	2022	0	AKH!D14227
AHKFTA	2023	2023	0	AKH!E14227
AHKFTA	2024	2024	0	AKH!F14227
AHKFTA	2025	2025	0	AKH!G14227
AHKFTA	2026	2026	0	AKH!H14227
AHKFTA	2027	2027	0	AKH!I14227
EVFTA	2022	2022	0	EV-NK!D14242
EVFTA	2023	2023	0	EV-NK!E14242
EVFTA	2024	2024	0	EV-NK!F14242
EVFTA	2025	2025	0	EV-NK!G14242
EVFTA	2026	2026	0	EV-NK!H14242
EVFTA	2027	2027	0	EV-NK!I14242
UKVFTA	2022	2022	0	UKV!D14241
UKVFTA	2023	2023	0	UKV!E14241
UKVFTA	2024	2024	0	UKV!F14241
UKVFTA	2025	2025	0	UKV!G14241
UKVFTA	2026	2026	0	UKV!H14241

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14241
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14234
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14234
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14234
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14234
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14234
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14234
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14234
RCEP A	2022	2022	0	RCEPT-A!D14229
RCEP A	2023	2023	0	RCEPT-A!E14229
RCEP A	2024	2024	0	RCEPT-A!F14229
RCEP A	2025	2025	0	RCEPT-A!G14229
RCEP A	2026	2026	0	RCEPT-A!H14229
RCEP A	2027	2027	0	RCEPT-A!I14229
RCEP B	2022	2022	0	B!D14229
RCEP B	2023	2023	0	B!E14229
RCEP B	2024	2024	0	B!F14229
RCEP B	2025	2025	0	B!G14229
RCEP B	2026	2026	0	B!H14229
RCEP B	2027	2027	0	B!I14229
RCEP C	2022	2022	0	C!D14229
RCEP C	2023	2023	0	C!E14229
RCEP C	2024	2024	0	C!F14229
RCEP C	2025	2025	0	C!G14229
RCEP C	2026	2026	0	C!H14229
RCEP C	2027	2027	0	C!I14229

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D14228
RCEP D	2023	2023	0	D!E14228
RCEP D	2024	2024	0	D!F14228
RCEP D	2025	2025	0	D!G14228
RCEP D	2026	2026	0	D!H14228
RCEP D	2027	2027	0	D!I14228
RCEP E	2022	2022	0	E!D14232
RCEP E	2023	2023	0	E!E14232
RCEP E	2024	2024	0	E!F14232
RCEP E	2025	2025	0	E!G14232
RCEP E	2026	2026	0	E!H14232
RCEP E	2027	2027	0	E!I14232
RCEP F	2022	2022	0	F!D14229
RCEP F	2023	2023	0	F!E14229
RCEP F	2024	2024	0	F!F14229
RCEP F	2025	2025	0	F!G14229
RCEP F	2026	2026	0	F!H14229
RCEP F	2027	2027	0	F!I14229
VIFTA	2024	2024	0	VI!F13230
VIFTA	2025	2025	0	VI!G13230
VIFTA	2026	2026	0	VI!H13230
VIFTA	2027	2027	0	VI!I13230

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8501.72 has 4 lines; 8501.72.40 is distinguished from its siblings by: Of an output exceeding 75 kW.	8501.72.10 Of an output not exceeding 750 W; 8501.72.20 Of an output exceeding 750 W but not exceeding 37.5 kW; 8501.72.30 Of an output exceeding 37.5 kW but not exceeding 75 kW	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	8501.72.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8501.72.40	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 8501.72.40. 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 0% for 8501.72.40 was checked against BT2026 (cell BT2026!N14916), 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.