Vietnam Tariff Intelligence

HS 8501.32.21 detail

HS code	8501.32.21
Description	Electric motors and generators (excluding generating sets) / - Other DC motors; DC generators, other than photovoltaic generators: / - - Of an output exceeding 750 W but not exceeding 75 kW: / - - - Of an output exceeding 750 W but not exceeding 37.5 kW: / - - - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16
Unit	chiếc
Generated	02/11/2026 15:14:51
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://mail.vietnamtariff.com/hs-code/85013221/

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!K14862
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N14862
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14862
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
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(-KH)	0% (except KH)	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

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-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
VIFTA	1.7	1.7%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14155
ATIGA	2022	2022	0	AT!E14096
ATIGA	2023	2023	0	AT!F14096
ATIGA	2024	2024	0	AT!G14096
ATIGA	2025	2025	0	AT!H14096
ATIGA	2026	2026	0	AT!I14096
ATIGA	2027	2027	0	AT!J14096
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14150
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14150
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14150
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14150

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14150
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14150
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14151
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14151
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14151
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14151
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14151
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14151
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14154
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14102
AIFTA	30/12/2022	2022	0	AI!F14110
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14110
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14110
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14110
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14110
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14110
VKFTA	2022	2022	0	VK!E14141
VKFTA	2023	2023	0	VK!F14141
VKFTA	2024	2024	0	VK!G14141
VKFTA	2025	2025	0	VK!H14141
VKFTA	2026	2026	0	VK!I14141
VKFTA	2027	2027	0	VK!J14141
VCFTA	2022	2022	2	VC!D14196
VCFTA	2023	2023	1	VC!E14196
VCFTA	2024	2024	0	VC!F14196
VCFTA	2025	2025	0	VC!G14196

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14196
VCFTA	2027	2027	0	VC!I14196
VN-EAEU	2022	2022	0	EAV!D14173
VN-EAEU	2023	2023	0	EAV!E14173
VN-EAEU	2024	2024	0	EAV!F14173
VN-EAEU	2025	2025	0	EAV!G14173
VN-EAEU	2026	2026	0	EAV!H14173
VN-EAEU	2027	2027	0	EAV!I14173
AHKFTA	2022	2022	0	AKH!D14173
AHKFTA	2023	2023	0	AKH!E14173
AHKFTA	2024	2024	0	AKH!F14173
AHKFTA	2025	2025	0	AKH!G14173
AHKFTA	2026	2026	0	AKH!H14173
AHKFTA	2027	2027	0	AKH!I14173
EVFTA	2022	2022	0,7	EV-NK!D14188
EVFTA	2023	2023	0	EV-NK!E14188
EVFTA	2024	2024	0	EV-NK!F14188
EVFTA	2025	2025	0	EV-NK!G14188
EVFTA	2026	2026	0	EV-NK!H14188
EVFTA	2027	2027	0	EV-NK!I14188
UKVFTA	2022	2022	0,7	UKV!D14187
UKVFTA	2023	2023	0	UKV!E14187
UKVFTA	2024	2024	0	UKV!F14187
UKVFTA	2025	2025	0	UKV!G14187
UKVFTA	2026	2026	0	UKV!H14187
UKVFTA	2027	2027	0	UKV!I14187

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14180
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14180
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14180
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14180
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14180
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14180
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14180
RCEP A	2022	2022	0	RCEPT-A!D14175
RCEP A	2023	2023	0	RCEPT-A!E14175
RCEP A	2024	2024	0	RCEPT-A!F14175
RCEP A	2025	2025	0	RCEPT-A!G14175
RCEP A	2026	2026	0	RCEPT-A!H14175
RCEP A	2027	2027	0	RCEPT-A!I14175
RCEP B	2022	2022	0	B!D14175
RCEP B	2023	2023	0	B!E14175
RCEP B	2024	2024	0	B!F14175
RCEP B	2025	2025	0	B!G14175
RCEP B	2026	2026	0	B!H14175
RCEP B	2027	2027	0	B!I14175
RCEP C	2022	2022	0	C!D14175
RCEP C	2023	2023	0	C!E14175
RCEP C	2024	2024	0	C!F14175
RCEP C	2025	2025	0	C!G14175
RCEP C	2026	2026	0	C!H14175
RCEP C	2027	2027	0	C!I14175
RCEP D	2022	2022	0	D!D14174

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E14174
RCEP D	2024	2024	0	D!F14174
RCEP D	2025	2025	0	D!G14174
RCEP D	2026	2026	0	D!H14174
RCEP D	2027	2027	0	D!I14174
RCEP E	2022	2022	0	E!D14178
RCEP E	2023	2023	0	E!E14178
RCEP E	2024	2024	0	E!F14178
RCEP E	2025	2025	0	E!G14178
RCEP E	2026	2026	0	E!H14178
RCEP E	2027	2027	0	E!I14178
RCEP F	2022	2022	0	F!D14175
RCEP F	2023	2023	0	F!E14175
RCEP F	2024	2024	0	F!F14175
RCEP F	2025	2025	0	F!G14175
RCEP F	2026	2026	0	F!H14175
RCEP F	2027	2027	0	F!I14175
VIFTA	2024	2024	2,6	VI!F13176
VIFTA	2025	2025	2.1	VI!G13176
VIFTA	2026	2026	1.7	VI!H13176
VIFTA	2027	2027	1.3	VI!I13176

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8501.32 has 7 lines; 8501.32.21 is distinguished from its siblings by: Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16.	8501.32.24 Motors of a kind used for vehicles in Chapter 87; 8501.32.25 Other motors; 8501.32.26 Generators; 8501.32.31 Motors of a kind used for the goods of heading 84.15, 84.18 or 84.50; 8501.32.32 Other motors; 8501.32.33 Generators	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 8501.32.21. 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 8501.32.21 was checked against BT2026 (cell BT2026!N14862), 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.