Vietnam Tariff Intelligence

HS 8501.10.59 detail

HS code	8501.10.59
Description	Electric motors and generators (excluding generating sets) / - Motors of an output not exceeding 37.5 W: / - - Other motors including universal (AC/DC) motors: / - - - Stepper motors: / - - - - Other
Unit	chiếc
Generated	04/11/2026 22:03:28
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/85011059/

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!K14842
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N14842
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14842
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-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
RCEP (Annex E)	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 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	14.3	14.3%	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 (*)
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!E14135
ATIGA	2022	2022	0	AT!E14076
ATIGA	2023	2023	0	AT!F14076
ATIGA	2024	2024	0	AT!G14076
ATIGA	2025	2025	0	AT!H14076
ATIGA	2026	2026	0	AT!I14076
ATIGA	2027	2027	0	AT!J14076
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14130
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14130
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14130

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14130
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14130
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14130
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14131
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14131
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14131
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14131
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14131
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14131
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14134
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14082
AIFTA	30/12/2022	2022	*	AI!F14090
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14090
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14090
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14090
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14090
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14090
VKFTA	2022	2022	5	VK!E14121
VKFTA	2023	2023	5	VK!F14121
VKFTA	2024	2024	5	VK!G14121
VKFTA	2025	2025	5	VK!H14121
VKFTA	2026	2026	5	VK!I14121
VKFTA	2027	2027	5	VK!J14121
VCFTA	2022	2022	5	VC!D14176
VCFTA	2023	2023	2	VC!E14176
VCFTA	2024	2024	0	VC!F14176

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14176
VCFTA	2026	2026	0	VC!H14176
VCFTA	2027	2027	0	VC!I14176
VN-EAEU	2022	2022	*	EAV!D14153
VN-EAEU	2023	2023	*	EAV!E14153
VN-EAEU	2024	2024	*	EAV!F14153
VN-EAEU	2025	2025	*	EAV!G14153
VN-EAEU	2026	2026	*	EAV!H14153
VN-EAEU	2027	2027	*	EAV!I14153
AHKFTA	2022	2022	25	AKH!D14153
AHKFTA	2023	2023	25	AKH!E14153
AHKFTA	2024	2024	25	AKH!F14153
AHKFTA	2025	2025	25	AKH!G14153
AHKFTA	2026	2026	25	AKH!H14153
AHKFTA	2027	2027	25	AKH!I14153
EVFTA	2022	2022	12,5	EV-NK!D14168
EVFTA	2023	2023	8,3	EV-NK!E14168
EVFTA	2024	2024	4,1	EV-NK!F14168
EVFTA	2025	2025	0	EV-NK!G14168
EVFTA	2026	2026	0	EV-NK!H14168
EVFTA	2027	2027	0	EV-NK!I14168
UKVFTA	2022	2022	12,5	UKV!D14167
UKVFTA	2023	2023	8,3	UKV!E14167
UKVFTA	2024	2024	4,1	UKV!F14167
UKVFTA	2025	2025	0	UKV!G14167
UKVFTA	2026	2026	0	UKV!H14167

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14167
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14160
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14160
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14160
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14160
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14160
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14160
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14160
RCEP A	2022	2022	22,5	RCEPT-A!D14155
RCEP A	2023	2023	20	RCEPT-A!E14155
RCEP A	2024	2024	17,5	RCEPT-A!F14155
RCEP A	2025	2025	15	RCEPT-A!G14155
RCEP A	2026	2026	12,5	RCEPT-A!H14155
RCEP A	2027	2027	10	RCEPT-A!I14155
RCEP B	2022	2022	22,5	B!D14155
RCEP B	2023	2023	20	B!E14155
RCEP B	2024	2024	17,5	B!F14155
RCEP B	2025	2025	15	B!G14155
RCEP B	2026	2026	12,5	B!H14155
RCEP B	2027	2027	10	B!I14155
RCEP C	2022	2022	22,5	C!D14155
RCEP C	2023	2023	20	C!E14155
RCEP C	2024	2024	17,5	C!F14155
RCEP C	2025	2025	15	C!G14155
RCEP C	2026	2026	12,5	C!H14155
RCEP C	2027	2027	10	C!I14155

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D14154
RCEP D	2023	2023	20,5	D!E14154
RCEP D	2024	2024	18,2	D!F14154
RCEP D	2025	2025	15,9	D!G14154
RCEP D	2026	2026	13,6	D!H14154
RCEP D	2027	2027	11,4	D!I14154
RCEP E	2022	2022	22,5	E!D14158
RCEP E	2023	2023	20	E!E14158
RCEP E	2024	2024	17,5	E!F14158
RCEP E	2025	2025	15	E!G14158
RCEP E	2026	2026	12,5	E!H14158
RCEP E	2027	2027	10	E!I14158
RCEP F	2022	2022	22,5	F!D14155
RCEP F	2023	2023	20	F!E14155
RCEP F	2024	2024	17,5	F!F14155
RCEP F	2025	2025	15	F!G14155
RCEP F	2026	2026	12,5	F!H14155
RCEP F	2027	2027	10	F!I14155
VIFTA	2024	2024	21.4	VI!F13156
VIFTA	2025	2025	17.9	VI!G13156
VIFTA	2026	2026	14.3	VI!H13156
VIFTA	2027	2027	10.7	VI!I13156

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; 8501.10.59 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 8501.10.59. 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 8501.10.59 was checked against BT2026 (cell BT2026!N14842), 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.