Vietnam Tariff Intelligence

HS 8501.32.24 detail

HS code	8501.32.24
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 vehicles in Chapter 87
Unit	chiếc
Generated	03/11/2026 09:08:55
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/85013224/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14863
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N14863
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14863
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	5.7	5.7%	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!E14156
ATIGA	2022	2022	0	AT!E14097
ATIGA	2023	2023	0	AT!F14097
ATIGA	2024	2024	0	AT!G14097
ATIGA	2025	2025	0	AT!H14097
ATIGA	2026	2026	0	AT!I14097
ATIGA	2027	2027	0	AT!J14097
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14151
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14151
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14151
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14151

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14151
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14151
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14152
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14152
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14152
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14152
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14152
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14152
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14155
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14103
AIFTA	30/12/2022	2022	0	AI!F14111
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14111
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14111
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14111
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14111
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14111
VKFTA	2022	2022	0	VK!E14142
VKFTA	2023	2023	0	VK!F14142
VKFTA	2024	2024	0	VK!G14142
VKFTA	2025	2025	0	VK!H14142
VKFTA	2026	2026	0	VK!I14142
VKFTA	2027	2027	0	VK!J14142
VCFTA	2022	2022	2	VC!D14197
VCFTA	2023	2023	1	VC!E14197
VCFTA	2024	2024	0	VC!F14197
VCFTA	2025	2025	0	VC!G14197

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14197
VCFTA	2027	2027	0	VC!I14197
VN-EAEU	2022	2022	0	EAV!D14174
VN-EAEU	2023	2023	0	EAV!E14174
VN-EAEU	2024	2024	0	EAV!F14174
VN-EAEU	2025	2025	0	EAV!G14174
VN-EAEU	2026	2026	0	EAV!H14174
VN-EAEU	2027	2027	0	EAV!I14174
AHKFTA	2022	2022	0	AKH!D14174
AHKFTA	2023	2023	0	AKH!E14174
AHKFTA	2024	2024	0	AKH!F14174
AHKFTA	2025	2025	0	AKH!G14174
AHKFTA	2026	2026	0	AKH!H14174
AHKFTA	2027	2027	0	AKH!I14174
EVFTA	2022	2022	5	EV-NK!D14189
EVFTA	2023	2023	3,3	EV-NK!E14189
EVFTA	2024	2024	1,6	EV-NK!F14189
EVFTA	2025	2025	0	EV-NK!G14189
EVFTA	2026	2026	0	EV-NK!H14189
EVFTA	2027	2027	0	EV-NK!I14189
UKVFTA	2022	2022	5	UKV!D14188
UKVFTA	2023	2023	3,3	UKV!E14188
UKVFTA	2024	2024	1,6	UKV!F14188
UKVFTA	2025	2025	0	UKV!G14188
UKVFTA	2026	2026	0	UKV!H14188
UKVFTA	2027	2027	0	UKV!I14188

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14181
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14181
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14181
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14181
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14181
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14181
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14181
RCEP A	2022	2022	0	RCEPT-A!D14176
RCEP A	2023	2023	0	RCEPT-A!E14176
RCEP A	2024	2024	0	RCEPT-A!F14176
RCEP A	2025	2025	0	RCEPT-A!G14176
RCEP A	2026	2026	0	RCEPT-A!H14176
RCEP A	2027	2027	0	RCEPT-A!I14176
RCEP B	2022	2022	0	B!D14176
RCEP B	2023	2023	0	B!E14176
RCEP B	2024	2024	0	B!F14176
RCEP B	2025	2025	0	B!G14176
RCEP B	2026	2026	0	B!H14176
RCEP B	2027	2027	0	B!I14176
RCEP C	2022	2022	0	C!D14176
RCEP C	2023	2023	0	C!E14176
RCEP C	2024	2024	0	C!F14176
RCEP C	2025	2025	0	C!G14176
RCEP C	2026	2026	0	C!H14176
RCEP C	2027	2027	0	C!I14176
RCEP D	2022	2022	0	D!D14175

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E14175
RCEP D	2024	2024	0	D!F14175
RCEP D	2025	2025	0	D!G14175
RCEP D	2026	2026	0	D!H14175
RCEP D	2027	2027	0	D!I14175
RCEP E	2022	2022	0	E!D14179
RCEP E	2023	2023	0	E!E14179
RCEP E	2024	2024	0	E!F14179
RCEP E	2025	2025	0	E!G14179
RCEP E	2026	2026	0	E!H14179
RCEP E	2027	2027	0	E!I14179
RCEP F	2022	2022	0	F!D14176
RCEP F	2023	2023	0	F!E14176
RCEP F	2024	2024	0	F!F14176
RCEP F	2025	2025	0	F!G14176
RCEP F	2026	2026	0	F!H14176
RCEP F	2027	2027	0	F!I14176
VIFTA	2024	2024	8,6	VI!F13177
VIFTA	2025	2025	7.1	VI!G13177
VIFTA	2026	2026	5.7	VI!H13177
VIFTA	2027	2027	4.3	VI!I13177

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; 8501.32.24 is distinguished from its siblings by: Motors of a kind used for vehicles in Chapter 87.	8501.32.21 Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16; 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
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8501.32.24 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8501.32.24	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

HS-005	BLUE	Chapter 98 equivalent exists	8501.32.24 corresponds to Chapter 98 code 9849.42.21 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - Công suất trên 750 W nhưng không quá 37,5 kW	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8501.32.24. 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 10% for 8501.32.24 was checked against BT2026 (cell BT2026!N14863), 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.