Vietnam Tariff Intelligence

HS 8501.40.21 detail

HS code	8501.40.21
Description	Electric motors and generators (excluding generating sets) / - Other AC motors, single-phase: / - - Of an output exceeding 1 kW: / - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16
Unit	chiếc
Generated	09/11/2026 04:41:44
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/85014021/

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!K14879
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N14879
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14879
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
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-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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3	3%	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)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	3	3%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	2.1	2.1%	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
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
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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E14172
ATIGA	2022	2022	0	AT!E14113
ATIGA	2023	2023	0	AT!F14113
ATIGA	2024	2024	0	AT!G14113
ATIGA	2025	2025	0	AT!H14113
ATIGA	2026	2026	0	AT!I14113
ATIGA	2027	2027	0	AT!J14113
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14167
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14167
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14167

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14167
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14167
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14167
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E14168
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F14168
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14168
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14168
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14168
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14168
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F14171
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14119
AIFTA	30/12/2022	2022	*	AI!F14127
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14127
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14127
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14127
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14127
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14127
VKFTA	2022	2022	3	VK!E14158
VKFTA	2023	2023	3	VK!F14158
VKFTA	2024	2024	3	VK!G14158
VKFTA	2025	2025	3	VK!H14158
VKFTA	2026	2026	3	VK!I14158
VKFTA	2027	2027	3	VK!J14158
VCFTA	2022	2022	5	VC!D14213
VCFTA	2023	2023	2	VC!E14213
VCFTA	2024	2024	0	VC!F14213

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14213
VCFTA	2026	2026	0	VC!H14213
VCFTA	2027	2027	0	VC!I14213
VN-EAEU	2022	2022	0	EAV!D14190
VN-EAEU	2023	2023	0	EAV!E14190
VN-EAEU	2024	2024	0	EAV!F14190
VN-EAEU	2025	2025	0	EAV!G14190
VN-EAEU	2026	2026	0	EAV!H14190
VN-EAEU	2027	2027	0	EAV!I14190
AHKFTA	2022	2022	3	AKH!D14190
AHKFTA	2023	2023	3	AKH!E14190
AHKFTA	2024	2024	3	AKH!F14190
AHKFTA	2025	2025	3	AKH!G14190
AHKFTA	2026	2026	3	AKH!H14190
AHKFTA	2027	2027	3	AKH!I14190
EVFTA	2022	2022	0,7	EV-NK!D14205
EVFTA	2023	2023	0	EV-NK!E14205
EVFTA	2024	2024	0	EV-NK!F14205
EVFTA	2025	2025	0	EV-NK!G14205
EVFTA	2026	2026	0	EV-NK!H14205
EVFTA	2027	2027	0	EV-NK!I14205
UKVFTA	2022	2022	0,7	UKV!D14204
UKVFTA	2023	2023	0	UKV!E14204
UKVFTA	2024	2024	0	UKV!F14204
UKVFTA	2025	2025	0	UKV!G14204
UKVFTA	2026	2026	0	UKV!H14204

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14204
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14197
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14197
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14197
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14197
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14197
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14197
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14197
RCEP A	2022	2022	3	RCEPT-A!D14192
RCEP A	2023	2023	3	RCEPT-A!E14192
RCEP A	2024	2024	3	RCEPT-A!F14192
RCEP A	2025	2025	3	RCEPT-A!G14192
RCEP A	2026	2026	3	RCEPT-A!H14192
RCEP A	2027	2027	3	RCEPT-A!I14192
RCEP B	2022	2022	3	B!D14192
RCEP B	2023	2023	3	B!E14192
RCEP B	2024	2024	3	B!F14192
RCEP B	2025	2025	3	B!G14192
RCEP B	2026	2026	3	B!H14192
RCEP B	2027	2027	3	B!I14192
RCEP C	2022	2022	3	C!D14192
RCEP C	2023	2023	3	C!E14192
RCEP C	2024	2024	3	C!F14192
RCEP C	2025	2025	3	C!G14192
RCEP C	2026	2026	3	C!H14192
RCEP C	2027	2027	3	C!I14192

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	3	D!D14191
RCEP D	2023	2023	3	D!E14191
RCEP D	2024	2024	3	D!F14191
RCEP D	2025	2025	3	D!G14191
RCEP D	2026	2026	3	D!H14191
RCEP D	2027	2027	3	D!I14191
RCEP E	2022	2022	3	E!D14195
RCEP E	2023	2023	3	E!E14195
RCEP E	2024	2024	3	E!F14195
RCEP E	2025	2025	3	E!G14195
RCEP E	2026	2026	3	E!H14195
RCEP E	2027	2027	3	E!I14195
RCEP F	2022	2022	3	F!D14192
RCEP F	2023	2023	3	F!E14192
RCEP F	2024	2024	3	F!F14192
RCEP F	2025	2025	3	F!G14192
RCEP F	2026	2026	3	F!H14192
RCEP F	2027	2027	3	F!I14192
VIFTA	2024	2024	2,7	VI!F13193
VIFTA	2025	2025	2.4	VI!G13193
VIFTA	2026	2026	2.1	VI!H13193
VIFTA	2027	2027	1.8	VI!I13193

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 3%, RCEP (Annex A) 3%, RCEP (Annex B) 3%, RCEP (Annex C) 3%, RCEP (Annex D) 3%, RCEP (Annex E) 3%, RCEP (Annex F) 3%, VKFTA 3%, ACFTA 5%, AKFTA 24%: the preferential rate is equal to or higher than the MFN rate (3%) in the source tariff – claiming the FTA brings no saving.	MFN 3%		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; 8501.40.21 is distinguished from its siblings by: Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16.	8501.40.11 Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16; 8501.40.19 Other; 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 8501.40.21. 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 8501.40.21 was checked against BT2026 (cell BT2026!N14879), 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.