Vietnam Tariff Intelligence

HS 8501.61.10 detail

HS code	8501.61.10
Description	Electric motors and generators (excluding generating sets) / - AC generators (alternators), other than photovoltaic generators: / - - Of an output not exceeding 75 kVA: / - - - Of an output not exceeding 12.5 kVA
Unit	chiếc
Generated	06/11/2026 01:10:43
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/85016110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14903
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N14903
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14903
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
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
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
VJEPA	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	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
VKFTA	20	20%	Consolidated BT2026	2026	VK	125/2022/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
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
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)		50	AC!E14196
ATIGA	2022	2022	0	AT!E14137
ATIGA	2023	2023	0	AT!F14137
ATIGA	2024	2024	0	AT!G14137
ATIGA	2025	2025	0	AT!H14137
ATIGA	2026	2026	0	AT!I14137
ATIGA	2027	2027	0	AT!J14137
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E14191
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F14191
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G14191

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H14191
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I14191
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J14191
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E14192
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F14192
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G14192
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H14192
VJEPA	01/4/2026 - 31/3/2027	2026	5	VJ!I14192
VJEPA	01/4/2027 - 31/3/2028	2027	5	VJ!J14192
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F14195
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14143
AIFTA	30/12/2022	2022	*	AI!F14151
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14151
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14151
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14151
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14151
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14151
VKFTA	2022	2022	20	VK!E14182
VKFTA	2023	2023	20	VK!F14182
VKFTA	2024	2024	20	VK!G14182
VKFTA	2025	2025	20	VK!H14182
VKFTA	2026	2026	20	VK!I14182
VKFTA	2027	2027	20	VK!J14182
VCFTA	2022	2022	5	VC!D14237
VCFTA	2023	2023	2	VC!E14237
VCFTA	2024	2024	0	VC!F14237

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14237
VCFTA	2026	2026	0	VC!H14237
VCFTA	2027	2027	0	VC!I14237
VN-EAEU	2022	2022	0	EAV!D14214
VN-EAEU	2023	2023	0	EAV!E14214
VN-EAEU	2024	2024	0	EAV!F14214
VN-EAEU	2025	2025	0	EAV!G14214
VN-EAEU	2026	2026	0	EAV!H14214
VN-EAEU	2027	2027	0	EAV!I14214
AHKFTA	2022	2022	*	AKH!D14214
AHKFTA	2023	2023	*	AKH!E14214
AHKFTA	2024	2024	*	AKH!F14214
AHKFTA	2025	2025	*	AKH!G14214
AHKFTA	2026	2026	*	AKH!H14214
AHKFTA	2027	2027	*	AKH!I14214
EVFTA	2022	2022	10	EV-NK!D14229
EVFTA	2023	2023	6,6	EV-NK!E14229
EVFTA	2024	2024	3,3	EV-NK!F14229
EVFTA	2025	2025	0	EV-NK!G14229
EVFTA	2026	2026	0	EV-NK!H14229
EVFTA	2027	2027	0	EV-NK!I14229
UKVFTA	2022	2022	10	UKV!D14228
UKVFTA	2023	2023	6,6	UKV!E14228
UKVFTA	2024	2024	3,3	UKV!F14228
UKVFTA	2025	2025	0	UKV!G14228
UKVFTA	2026	2026	0	UKV!H14228

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14228
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14221
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14221
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14221
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14221
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14221
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14221
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14221
RCEP A	2022	2022	20	RCEPT-A!D14216
RCEP A	2023	2023	20	RCEPT-A!E14216
RCEP A	2024	2024	20	RCEPT-A!F14216
RCEP A	2025	2025	20	RCEPT-A!G14216
RCEP A	2026	2026	20	RCEPT-A!H14216
RCEP A	2027	2027	20	RCEPT-A!I14216
RCEP B	2022	2022	20	B!D14216
RCEP B	2023	2023	20	B!E14216
RCEP B	2024	2024	20	B!F14216
RCEP B	2025	2025	20	B!G14216
RCEP B	2026	2026	20	B!H14216
RCEP B	2027	2027	20	B!I14216
RCEP C	2022	2022	20	C!D14216
RCEP C	2023	2023	20	C!E14216
RCEP C	2024	2024	20	C!F14216
RCEP C	2025	2025	20	C!G14216
RCEP C	2026	2026	20	C!H14216
RCEP C	2027	2027	20	C!I14216

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D14215
RCEP D	2023	2023	20	D!E14215
RCEP D	2024	2024	20	D!F14215
RCEP D	2025	2025	20	D!G14215
RCEP D	2026	2026	20	D!H14215
RCEP D	2027	2027	20	D!I14215
RCEP E	2022	2022	20	E!D14219
RCEP E	2023	2023	20	E!E14219
RCEP E	2024	2024	20	E!F14219
RCEP E	2025	2025	20	E!G14219
RCEP E	2026	2026	20	E!H14219
RCEP E	2027	2027	20	E!I14219
RCEP F	2022	2022	20	F!D14216
RCEP F	2023	2023	20	F!E14216
RCEP F	2024	2024	20	F!F14216
RCEP F	2025	2025	20	F!G14216
RCEP F	2026	2026	20	F!H14216
RCEP F	2027	2027	20	F!I14216
VIFTA	2024	2024	16	VI!F13217
VIFTA	2025	2025	12	VI!G13217
VIFTA	2026	2026	8	VI!H13217
VIFTA	2027	2027	4	VI!I13217

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	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, VKFTA 20%, AKFTA 24%, AJCEP 30%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 8501.61 has 2 lines; 8501.61.10 is distinguished from its siblings by: Of an output not exceeding 12.5 kVA.	8501.61.20 Of an output exceeding 12.5 kVA	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 8501.61.10. 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 20% for 8501.61.10 was checked against BT2026 (cell BT2026!N14903), 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.