Vietnam Tariff Intelligence

Detalle del SA 8711.20.91

Código SA	8711.20.91
Descripción	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars / - With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc: / - - Other: / - - - Motocross motorcycles
Unidad	chiếc
Generado	08/11/2026 01:47:30
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://vietnamtariff.com/hs-code/87112091/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	112.5	112,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17610
Preferencial (NMF)	75	75%	26/2023/NĐ-CP	2023-07-15	BT2026!N17610
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL2		BT2026!Q17610
Impuesto especial al consumo	20	20%	66/2025/QH15	2025-06-14	BT2026!CG17610
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
AANZFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	45 (-BN, KH, ID, LA, MY, MM, PH, TH)	45% (excepto BN, KH, ID, LA, MY, MM, PH, TH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	50	50%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VIFTA	52.5	52,5%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Anexo A)	75	75%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	75	75%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	75	75%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	75	75%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	75	75%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	75	75%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	75	75%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
EVFTA	9,3/27,2	9,3 / 27,2 (varios tipos)	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Requiere interpretación

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
UKVFTA	9,3/27,2	9,3 / 27,2 (varios tipos)	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Requiere interpretación
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
VCFTA	87	87%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)
AIFTA	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	No elegible (*)
AKFTA	*	* no elegible	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	No elegible (*)
VN-EAEU	*	* no elegible	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		45	AC!E16927
ATIGA	2022	2022	0	AT!E16856
ATIGA	2023	2023	0	AT!F16856
ATIGA	2024	2024	0	AT!G16856
ATIGA	2025	2025	0	AT!H16856
ATIGA	2026	2026	0	AT!I16856
ATIGA	2027	2027	0	AT!J16856
AJCEP	30/12/2022 - 31/3/2023	2022	90	AJ!E16912
AJCEP	01/4/2023 - 31/3/2024	2023	50	AJ!F16912
AJCEP	01/4/2024 - 31/3/2025	2024	50	AJ!G16912

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2025 - 31/3/2026	2025	50	AJ!H16912
AJCEP	01/4/2026 - 31/3/2027	2026	50	AJ!I16912
AJCEP	01/4/2027 - 31/3/2028	2027	50	AJ!J16912
VJEPA	30/12/2022 - 31/3/2023	2022	90	VJ!E16913
VJEPA	01/4/2023 - 31/3/2024	2023	90	VJ!F16913
VJEPA	01/4/2024 - 31/3/2025	2024	50	VJ!G16913
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16913
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16913
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16913
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16918
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16873
AIFTA	30/12/2022	2022	*	AI!F16870
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16870
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16870
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16870
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16870
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16870
VKFTA	2022	2022	75	VK!E16916
VKFTA	2023	2023	75	VK!F16916
VKFTA	2024	2024	75	VK!G16916
VKFTA	2025	2025	75	VK!H16916
VKFTA	2026	2026	75	VK!I16916
VKFTA	2027	2027	75	VK!J16916
VCFTA	2022	2022	87	VC!D16978
VCFTA	2023	2023	87	VC!E16978
VCFTA	2024	2024	87	VC!F16978

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2025	2025	87	VC!G16978
VCFTA	2026	2026	87	VC!H16978
VCFTA	2027	2027	87	VC!I16978
VN-EAEU	2022	2022	*	EAV!D16954
VN-EAEU	2023	2023	*	EAV!E16954
VN-EAEU	2024	2024	*	EAV!F16954
VN-EAEU	2025	2025	*	EAV!G16954
VN-EAEU	2026	2026	*	EAV!H16954
VN-EAEU	2027	2027	*	EAV!I16954
AHKFTA	2022	2022	*	AKH!D16949
AHKFTA	2023	2023	*	AKH!E16949
AHKFTA	2024	2024	*	AKH!F16949
AHKFTA	2025	2025	*	AKH!G16949
AHKFTA	2026	2026	*	AKH!H16949
AHKFTA	2027	2027	*	AKH!I16949
EVFTA	2022	2022		EV-NK!16975
EVFTA	2023	2023		EV-NK!16975
EVFTA	2024	2024		EV-NK!16975
EVFTA	2025	2025		EV-NK!16975
EVFTA	2026	2026		EV-NK!16975
EVFTA	2027	2027		EV-NK!16975
UKVFTA	2022	2022		UKV!16974
UKVFTA	2023	2023		UKV!16974
UKVFTA	2024	2024		UKV!16974
UKVFTA	2025	2025		UKV!16974
UKVFTA	2026	2026		UKV!16974

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2027	2027		UKV!16974
CPTPP	(I)	2021 (DERIVED)	41,5	CPTPP!D17072
CPTPP	(II)	2022 (DERIVED)	31,1	CPTPP!E17072
CPTPP	(III)	2023 (DERIVED)	20,7	CPTPP!F17072
CPTPP	(IV)	2024 (DERIVED)	10,3	CPTPP!G17072
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17072
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17072
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17072
RCEP A	2022	2022	75	RCEPT-A!D16939
RCEP A	2023	2023	75	RCEPT-A!E16939
RCEP A	2024	2024	75	RCEPT-A!F16939
RCEP A	2025	2025	75	RCEPT-A!G16939
RCEP A	2026	2026	75	RCEPT-A!H16939
RCEP A	2027	2027	75	RCEPT-A!I16939
RCEP B	2022	2022	75	B!D16939
RCEP B	2023	2023	75	B!E16939
RCEP B	2024	2024	75	B!F16939
RCEP B	2025	2025	75	B!G16939
RCEP B	2026	2026	75	B!H16939
RCEP B	2027	2027	75	B!I16939
RCEP C	2022	2022	75	C!D16937
RCEP C	2023	2023	75	C!E16937
RCEP C	2024	2024	75	C!F16937
RCEP C	2025	2025	75	C!G16937
RCEP C	2026	2026	75	C!H16937
RCEP C	2027	2027	75	C!I16937

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2022	2022	75	D!D16936
RCEP D	2023	2023	75	D!E16936
RCEP D	2024	2024	75	D!F16936
RCEP D	2025	2025	75	D!G16936
RCEP D	2026	2026	75	D!H16936
RCEP D	2027	2027	75	D!I16936
RCEP E	2022	2022	75	E!D16940
RCEP E	2023	2023	75	E!E16940
RCEP E	2024	2024	75	E!F16940
RCEP E	2025	2025	75	E!G16940
RCEP E	2026	2026	75	E!H16940
RCEP E	2027	2027	75	E!I16940
RCEP F	2022	2022	75	F!D16939
RCEP F	2023	2023	75	F!E16939
RCEP F	2024	2024	75	F!F16939
RCEP F	2025	2025	75	F!G16939
RCEP F	2026	2026	75	F!H16939
RCEP F	2027	2027	75	F!I16939
VIFTA	2024	2024	67.5	VI!F15887
VIFTA	2025	2025	60	VI!G15887
VIFTA	2026	2026	52.5	VI!H15887
VIFTA	2027	2027	45	VI!I15887

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Phương tiện QSD cấp NK (08/2023/TT-BCT - PL1.II)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT trước TQ (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.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)		23/2019/QĐ-TTg	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HHNK phải chứng nhận trước khi thông quan (12/2022/TT-BGTVT PL1)		12/2022/TT-BGTVT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Anexo A) 75%, RCEP (Anexo B) 75%, RCEP (Anexo C) 75%, RCEP (Anexo D) 75%, RCEP (Anexo E) 75%, RCEP (Anexo F) 75%, VKFTA 75%, VCFTA 87%: the preferential rate is equal to or higher than the MFN rate (75%) in the source tariff – claiming the FTA brings no saving.	MFN 75%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	No verificado – requiere comprobación

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8711.20 has 14 lines; 8711.20.91 is distinguished from its siblings by: Motocross motorcycles.	8711.20.11 Motocross motorcycles; 8711.20.12 Mopeds or motorised bicycles; 8711.20.13 Pocket motorcycles; 8711.20.14 Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc; 8711.20.15 Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc; 8711.20.16 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
TAX-001	YELLOW	Several VAT rates	The VAT column shows "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL2: Xe mô tô hai bánh, xe mô tô ba bánh có dung tích xi lanh trên 125 cm3;		174/2025/NĐ-CP - PL2	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	No verificado – requiere comprobación
TAX-002	YELLOW	Subject to excise tax	The excise column shows "20".		66/2025/QH15	Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8711.20.91. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 75% for 8711.20.91 was checked against BT2026 (cell BT2026!N17610), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)

Política de la partida
Phương tiện QSD cấp NK (08/2023/TT-BCT - PL1.II)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
HHNK phải chứng nhận trước khi thông quan (12/2022/TT-BGTVT PL1)
Chứng nhận chất lượng ATKT và BVMT trước TQ (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.