Vietnam Tariff Intelligence

Detalle del SA 8711.40.20

Código SA	8711.40.20
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 500 cc but not exceeding 800 cc: / - - Other, Completely Knocked Down
Unidad	chiếc
Generado	08/11/2026 06:41:50
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/87114020/

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!K17628
Preferencial (NMF)	75	75%	26/2023/NĐ-CP	2023-07-15	BT2026!N17628
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL2		BT2026!Q17628
Impuesto especial al consumo	20	20%	66/2025/QH15	2025-06-14	BT2026!CG17628
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
ACFTA	0 (-BN, ID, MY, MM, PH, TH)	0% (excepto BN, ID, MY, MM, PH, TH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

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
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
EVFTA	9,3	9,3%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	9,3	9,3%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AJCEP	50	50%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	50	50%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	50	50%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	50	50%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	56,3	56,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	52.5	52,5%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Anexo 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

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
VKFTA	75	75%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
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)		0	AC!E16945
ATIGA	2022	2022	0	AT!E16874
ATIGA	2023	2023	0	AT!F16874
ATIGA	2024	2024	0	AT!G16874
ATIGA	2025	2025	0	AT!H16874
ATIGA	2026	2026	0	AT!I16874
ATIGA	2027	2027	0	AT!J16874
AJCEP	30/12/2022 - 31/3/2023	2022	90	AJ!E16930
AJCEP	01/4/2023 - 31/3/2024	2023	50	AJ!F16930
AJCEP	01/4/2024 - 31/3/2025	2024	50	AJ!G16930

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2025 - 31/3/2026	2025	50	AJ!H16930
AJCEP	01/4/2026 - 31/3/2027	2026	50	AJ!I16930
AJCEP	01/4/2027 - 31/3/2028	2027	50	AJ!J16930
VJEPA	30/12/2022 - 31/3/2023	2022	90	VJ!E16931
VJEPA	01/4/2023 - 31/3/2024	2023	90	VJ!F16931
VJEPA	01/4/2024 - 31/3/2025	2024	50	VJ!G16931
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16931
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16931
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16931
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16936
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16891
AIFTA	30/12/2022	2022	*	AI!F16888
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16888
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16888
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16888
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16888
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16888
VKFTA	2022	2022	75	VK!E16934
VKFTA	2023	2023	75	VK!F16934
VKFTA	2024	2024	75	VK!G16934
VKFTA	2025	2025	75	VK!H16934
VKFTA	2026	2026	75	VK!I16934
VKFTA	2027	2027	75	VK!J16934
VCFTA	2022	2022	87	VC!D16996
VCFTA	2023	2023	87	VC!E16996
VCFTA	2024	2024	87	VC!F16996

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2025	2025	87	VC!G16996
VCFTA	2026	2026	87	VC!H16996
VCFTA	2027	2027	87	VC!I16996
VN-EAEU	2022	2022	*	EAV!D16972
VN-EAEU	2023	2023	*	EAV!E16972
VN-EAEU	2024	2024	*	EAV!F16972
VN-EAEU	2025	2025	*	EAV!G16972
VN-EAEU	2026	2026	*	EAV!H16972
VN-EAEU	2027	2027	*	EAV!I16972
AHKFTA	2022	2022	*	AKH!D16967
AHKFTA	2023	2023	*	AKH!E16967
AHKFTA	2024	2024	*	AKH!F16967
AHKFTA	2025	2025	*	AKH!G16967
AHKFTA	2026	2026	*	AKH!H16967
AHKFTA	2027	2027	*	AKH!I16967
EVFTA	2022	2022	46,8	EV-NK!D16997
EVFTA	2023	2023	37,5	EV-NK!E16997
EVFTA	2024	2024	28,1	EV-NK!F16997
EVFTA	2025	2025	18,7	EV-NK!G16997
EVFTA	2026	2026	9,3	EV-NK!H16997
EVFTA	2027	2027	0	EV-NK!I16997
UKVFTA	2022	2022	46,8	UKV!D16996
UKVFTA	2023	2023	37,5	UKV!E16996
UKVFTA	2024	2024	28,1	UKV!F16996
UKVFTA	2025	2025	18,7	UKV!G16996
UKVFTA	2026	2026	9,3	UKV!H16996

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2027	2027	0	UKV!I16996
CPTPP	(I)	2021 (DERIVED)	42,5	CPTPP!D17090
CPTPP	(II)	2022 (DERIVED)	31,8	CPTPP!E17090
CPTPP	(III)	2023 (DERIVED)	21,2	CPTPP!F17090
CPTPP	(IV)	2024 (DERIVED)	10,6	CPTPP!G17090
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17090
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17090
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17090
RCEP A	2022	2022	70	RCEPT-A!D16957
RCEP A	2023	2023	65	RCEPT-A!E16957
RCEP A	2024	2024	60	RCEPT-A!F16957
RCEP A	2025	2025	55	RCEPT-A!G16957
RCEP A	2026	2026	50	RCEPT-A!H16957
RCEP A	2027	2027	45	RCEPT-A!I16957
RCEP B	2022	2022	70	B!D16957
RCEP B	2023	2023	65	B!E16957
RCEP B	2024	2024	60	B!F16957
RCEP B	2025	2025	55	B!G16957
RCEP B	2026	2026	50	B!H16957
RCEP B	2027	2027	45	B!I16957
RCEP C	2022	2022	71,3	C!D16955
RCEP C	2023	2023	67,5	C!E16955
RCEP C	2024	2024	63,8	C!F16955
RCEP C	2025	2025	60	C!G16955
RCEP C	2026	2026	56,3	C!H16955
RCEP C	2027	2027	52,5	C!I16955

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2022	2022	75	D!D16954
RCEP D	2023	2023	75	D!E16954
RCEP D	2024	2024	75	D!F16954
RCEP D	2025	2025	75	D!G16954
RCEP D	2026	2026	75	D!H16954
RCEP D	2027	2027	75	D!I16954
RCEP E	2022	2022	75	E!D16958
RCEP E	2023	2023	75	E!E16958
RCEP E	2024	2024	75	E!F16958
RCEP E	2025	2025	75	E!G16958
RCEP E	2026	2026	75	E!H16958
RCEP E	2027	2027	75	E!I16958
RCEP F	2022	2022	70	F!D16957
RCEP F	2023	2023	65	F!E16957
RCEP F	2024	2024	60	F!F16957
RCEP F	2025	2025	55	F!G16957
RCEP F	2026	2026	50	F!H16957
RCEP F	2027	2027	45	F!I16957
VIFTA	2024	2024	67,5	VI!F15905
VIFTA	2025	2025	60	VI!G15905
VIFTA	2026	2026	52.5	VI!H15905
VIFTA	2027	2027	45	VI!I15905

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 D) 75%, RCEP (Anexo E) 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 8711.40 has 4 lines; 8711.40.20 is distinguished from its siblings by: Other, Completely Knocked Down.	8711.40.11 Completely Knocked Down; 8711.40.19 Other; 8711.40.90 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 8711.40.20. 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 8711.40.20 was checked against BT2026 (cell BT2026!N17628), 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)
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.