Vietnam Tariff Intelligence

Detalle del SA 8711.50.90

Código SA	8711.50.90
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 800 cc: / - - Other
Unidad	chiếc
Generado	06/11/2026 04:43:36
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/87115090/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	60	60%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17632
Preferencial (NMF)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N17632
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL2		BT2026!Q17632
Impuesto especial al consumo	20	20%	66/2025/QH15	2025-06-14	BT2026!CG17632
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	6,8	6,8%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	6,8	6,8%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	31,3	31,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	31,3	31,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	31,3	31,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	28	28%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Anexo C)	35,3	35,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
RCEP (Anexo D)	47	47%	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
RCEP (Anexo E)	47	47%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AJCEP	50	50%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	50	50%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	50	50%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VCFTA	85	85%	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 (*)
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!E16949
ATIGA	2022	2022	0	AT!E16878
ATIGA	2023	2023	0	AT!F16878
ATIGA	2024	2024	0	AT!G16878
ATIGA	2025	2025	0	AT!H16878
ATIGA	2026	2026	0	AT!I16878
ATIGA	2027	2027	0	AT!J16878
AJCEP	30/12/2022 - 31/3/2023	2022	90	AJ!E16934
AJCEP	01/4/2023 - 31/3/2024	2023	50	AJ!F16934
AJCEP	01/4/2024 - 31/3/2025	2024	50	AJ!G16934

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2025 - 31/3/2026	2025	50	AJ!H16934
AJCEP	01/4/2026 - 31/3/2027	2026	50	AJ!I16934
AJCEP	01/4/2027 - 31/3/2028	2027	50	AJ!J16934
VJEPA	30/12/2022 - 31/3/2023	2022	90	VJ!E16935
VJEPA	01/4/2023 - 31/3/2024	2023	90	VJ!F16935
VJEPA	01/4/2024 - 31/3/2025	2024	50	VJ!G16935
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16935
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16935
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16935
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F16940
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16895
AIFTA	30/12/2022	2022	*	AI!F16892
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16892
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16892
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16892
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16892
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16892
VKFTA	2022	2022	50	VK!E16938
VKFTA	2023	2023	50	VK!F16938
VKFTA	2024	2024	50	VK!G16938
VKFTA	2025	2025	50	VK!H16938
VKFTA	2026	2026	50	VK!I16938
VKFTA	2027	2027	50	VK!J16938
VCFTA	2022	2022	85	VC!D17000
VCFTA	2023	2023	85	VC!E17000
VCFTA	2024	2024	85	VC!F17000

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2025	2025	85	VC!G17000
VCFTA	2026	2026	85	VC!H17000
VCFTA	2027	2027	85	VC!I17000
VN-EAEU	2022	2022	*	EAV!D16976
VN-EAEU	2023	2023	*	EAV!E16976
VN-EAEU	2024	2024	*	EAV!F16976
VN-EAEU	2025	2025	*	EAV!G16976
VN-EAEU	2026	2026	*	EAV!H16976
VN-EAEU	2027	2027	*	EAV!I16976
AHKFTA	2022	2022	*	AKH!D16971
AHKFTA	2023	2023	*	AKH!E16971
AHKFTA	2024	2024	*	AKH!F16971
AHKFTA	2025	2025	*	AKH!G16971
AHKFTA	2026	2026	*	AKH!H16971
AHKFTA	2027	2027	*	AKH!I16971
EVFTA	2022	2022	34,3	EV-NK!D17001
EVFTA	2023	2023	27,5	EV-NK!E17001
EVFTA	2024	2024	20,6	EV-NK!F17001
EVFTA	2025	2025	13,7	EV-NK!G17001
EVFTA	2026	2026	6,8	EV-NK!H17001
EVFTA	2027	2027	0	EV-NK!I17001
UKVFTA	2022	2022	34,3	UKV!D17000
UKVFTA	2023	2023	27,5	UKV!E17000
UKVFTA	2024	2024	20,6	UKV!F17000
UKVFTA	2025	2025	13,7	UKV!G17000
UKVFTA	2026	2026	6,8	UKV!H17000

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2027	2027	0	UKV!I17000
CPTPP	(I)	2021 (DERIVED)	38,5	CPTPP!D17094
CPTPP	(II)	2022 (DERIVED)	28,8	CPTPP!E17094
CPTPP	(III)	2023 (DERIVED)	19,2	CPTPP!F17094
CPTPP	(IV)	2024 (DERIVED)	9,6	CPTPP!G17094
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17094
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17094
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17094
RCEP A	2022	2022	43,9	RCEPT-A!D16961
RCEP A	2023	2023	40,7	RCEPT-A!E16961
RCEP A	2024	2024	37,6	RCEPT-A!F16961
RCEP A	2025	2025	34,5	RCEPT-A!G16961
RCEP A	2026	2026	31,3	RCEPT-A!H16961
RCEP A	2027	2027	28,2	RCEPT-A!I16961
RCEP B	2022	2022	43,9	B!D16961
RCEP B	2023	2023	40,7	B!E16961
RCEP B	2024	2024	37,6	B!F16961
RCEP B	2025	2025	34,5	B!G16961
RCEP B	2026	2026	31,3	B!H16961
RCEP B	2027	2027	28,2	B!I16961
RCEP C	2022	2022	44,7	C!D16959
RCEP C	2023	2023	42,3	C!E16959
RCEP C	2024	2024	40	C!F16959
RCEP C	2025	2025	37,6	C!G16959
RCEP C	2026	2026	35,3	C!H16959
RCEP C	2027	2027	32,9	C!I16959

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2022	2022	47	D!D16958
RCEP D	2023	2023	47	D!E16958
RCEP D	2024	2024	47	D!F16958
RCEP D	2025	2025	47	D!G16958
RCEP D	2026	2026	47	D!H16958
RCEP D	2027	2027	47	D!I16958
RCEP E	2022	2022	47	E!D16962
RCEP E	2023	2023	47	E!E16962
RCEP E	2024	2024	47	E!F16962
RCEP E	2025	2025	47	E!G16962
RCEP E	2026	2026	47	E!H16962
RCEP E	2027	2027	47	E!I16962
RCEP F	2022	2022	43,9	F!D16961
RCEP F	2023	2023	40,7	F!E16961
RCEP F	2024	2024	37,6	F!F16961
RCEP F	2025	2025	34,5	F!G16961
RCEP F	2026	2026	31,3	F!H16961
RCEP F	2027	2027	28,2	F!I16961
VIFTA	2024	2024	36	VI!F15909
VIFTA	2025	2025	32	VI!G15909
VIFTA	2026	2026	28	VI!H15909
VIFTA	2027	2027	24	VI!I15909

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) 47%, RCEP (Anexo E) 47%, AJCEP 50%, AKFTA 50%, VKFTA 50%, VCFTA 85%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving.	MFN 40%		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 8711.50 has 2 lines; 8711.50.90 is distinguished from its siblings by: Other.	8711.50.20 Completely Knocked Down	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 8711.50.90. 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 40% for 8711.50.90 was checked against BT2026 (cell BT2026!N17632), 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.