Vietnam Tariff Intelligence

Detalle del SA 8711.60.94

Código SA	8711.60.94
Descripción	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars / - With electric motor for propulsion: / - - Other: / - - - Bicycles, with an auxiliary electric motor not exceeding 250 W and with the maximum speed not exceeding 25 km/h
Unidad	chiếc
Generado	08/11/2026 19:27:59
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/87116094/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	82.5	82,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17642
Preferencial (NMF)	55	55%	26/2023/NĐ-CP	2023-07-15	BT2026!N17642
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17642
Impuesto especial al consumo		Sin datos			
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

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
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
EVFTA	23,6	23,6%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	23,6	23,6%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
ACFTA	45 (-BN, KH, ID, MY, MM, PH, TH)	45% (excepto BN, KH, ID, MY, MM, PH, TH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	42	42%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AJCEP	50	50%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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 A)	60	60%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	60	60%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	60	60%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	60	60%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo E)	60	60%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	60	60%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	65	65%	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 (*)
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!E16959
ATIGA	2022	2022	0	AT!E16888
ATIGA	2023	2023	0	AT!F16888
ATIGA	2024	2024	0	AT!G16888
ATIGA	2025	2025	0	AT!H16888
ATIGA	2026	2026	0	AT!I16888
ATIGA	2027	2027	0	AT!J16888
AJCEP	30/12/2022 - 31/3/2023	2022	90	AJ!E16944
AJCEP	01/4/2023 - 31/3/2024	2023	50	AJ!F16944
AJCEP	01/4/2024 - 31/3/2025	2024	50	AJ!G16944
AJCEP	01/4/2025 - 31/3/2026	2025	50	AJ!H16944

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	50	AJ!I16944
AJCEP	01/4/2027 - 31/3/2028	2027	50	AJ!J16944
VJEPA	30/12/2022 - 31/3/2023	2022	90	VJ!E16945
VJEPA	01/4/2023 - 31/3/2024	2023	90	VJ!F16945
VJEPA	01/4/2024 - 31/3/2025	2024	50	VJ!G16945
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16945
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16945
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16945
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16950
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16905
AIFTA	30/12/2022	2022	*	AI!F16902
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16902
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16902
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16902
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16902
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16902
VKFTA	2022	2022	65	VK!E16948
VKFTA	2023	2023	65	VK!F16948
VKFTA	2024	2024	65	VK!G16948
VKFTA	2025	2025	65	VK!H16948
VKFTA	2026	2026	65	VK!I16948
VKFTA	2027	2027	65	VK!J16948
VCFTA	2022	2022	85	VC!D17010
VCFTA	2023	2023	85	VC!E17010
VCFTA	2024	2024	85	VC!F17010
VCFTA	2025	2025	85	VC!G17010

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	85	VC!H17010
VCFTA	2027	2027	85	VC!I17010
VN-EAEU	2022	2022	*	EAV!D16986
VN-EAEU	2023	2023	*	EAV!E16986
VN-EAEU	2024	2024	*	EAV!F16986
VN-EAEU	2025	2025	*	EAV!G16986
VN-EAEU	2026	2026	*	EAV!H16986
VN-EAEU	2027	2027	*	EAV!I16986
AHKFTA	2022	2022	*	AKH!D16981
AHKFTA	2023	2023	*	AKH!E16981
AHKFTA	2024	2024	*	AKH!F16981
AHKFTA	2025	2025	*	AKH!G16981
AHKFTA	2026	2026	*	AKH!H16981
AHKFTA	2027	2027	*	AKH!I16981
EVFTA	2022	2022	47,2	EV-NK!D17011
EVFTA	2023	2023	41,3	EV-NK!E17011
EVFTA	2024	2024	35,4	EV-NK!F17011
EVFTA	2025	2025	29,5	EV-NK!G17011
EVFTA	2026	2026	23,6	EV-NK!H17011
EVFTA	2027	2027	17,7	EV-NK!I17011
UKVFTA	2022	2022	47,2	UKV!D17010
UKVFTA	2023	2023	41,3	UKV!E17010
UKVFTA	2024	2024	35,4	UKV!F17010
UKVFTA	2025	2025	29,5	UKV!G17010
UKVFTA	2026	2026	23,6	UKV!H17010
UKVFTA	2027	2027	17,7	UKV!I17010

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	39,5	CPTPP!D17104
CPTPP	(II)	2022 (DERIVED)	29,6	CPTPP!E17104
CPTPP	(III)	2023 (DERIVED)	19,7	CPTPP!F17104
CPTPP	(IV)	2024 (DERIVED)	9,8	CPTPP!G17104
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17104
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17104
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17104
RCEP A	2022	2022	60	RCEPT-A!D16971
RCEP A	2023	2023	60	RCEPT-A!E16971
RCEP A	2024	2024	60	RCEPT-A!F16971
RCEP A	2025	2025	60	RCEPT-A!G16971
RCEP A	2026	2026	60	RCEPT-A!H16971
RCEP A	2027	2027	60	RCEPT-A!I16971
RCEP B	2022	2022	60	B!D16971
RCEP B	2023	2023	60	B!E16971
RCEP B	2024	2024	60	B!F16971
RCEP B	2025	2025	60	B!G16971
RCEP B	2026	2026	60	B!H16971
RCEP B	2027	2027	60	B!I16971
RCEP C	2022	2022	60	C!D16969
RCEP C	2023	2023	60	C!E16969
RCEP C	2024	2024	60	C!F16969
RCEP C	2025	2025	60	C!G16969
RCEP C	2026	2026	60	C!H16969
RCEP C	2027	2027	60	C!I16969
RCEP D	2022	2022	60	D!D16968

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	60	D!E16968
RCEP D	2024	2024	60	D!F16968
RCEP D	2025	2025	60	D!G16968
RCEP D	2026	2026	60	D!H16968
RCEP D	2027	2027	60	D!I16968
RCEP E	2022	2022	60	E!D16972
RCEP E	2023	2023	60	E!E16972
RCEP E	2024	2024	60	E!F16972
RCEP E	2025	2025	60	E!G16972
RCEP E	2026	2026	60	E!H16972
RCEP E	2027	2027	60	E!I16972
RCEP F	2022	2022	60	F!D16971
RCEP F	2023	2023	60	F!E16971
RCEP F	2024	2024	60	F!F16971
RCEP F	2025	2025	60	F!G16971
RCEP F	2026	2026	60	F!H16971
RCEP F	2027	2027	60	F!I16971
VIFTA	2024	2024	54	VI!F15919
VIFTA	2025	2025	48	VI!G15919
VIFTA	2026	2026	42	VI!H15919
VIFTA	2027	2027	36	VI!I15919

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): 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) 60%, RCEP (Anexo B) 60%, RCEP (Anexo C) 60%, RCEP (Anexo D) 60%, RCEP (Anexo E) 60%, RCEP (Anexo F) 60%, VKFTA 65%, VCFTA 85%: the preferential rate is equal to or higher than the MFN rate (55%) in the source tariff – claiming the FTA brings no saving.	MFN 55%		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 8711.60 has 9 lines; 8711.60.94 is distinguished from its siblings by: Bicycles, with an auxiliary electric motor not exceeding 250 W and with the maximum speed not exceeding 25 km/h.	8711.60.11 Bicycles; 8711.60.12 Kick scooters; self-balancing cycle; pocket motorcycles; 8711.60.13 Other motorcycles; 8711.60.19 Other; 8711.60.92 Kick scooters; self-balancing cycle; pocket motorcycles; 8711.60.93 Other motorcycles	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación

HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8711.60.94 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8711.60.94	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 "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).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8711.60.94. 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 55% for 8711.60.94 was checked against BT2026 (cell BT2026!N17642), 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
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.