

Dettaglio SA 8711.40.11

|                      |                                                                                                                                                                                                                                                                                          |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 8711.40.11                                                                                                                                                                                                                                                                               |
| Descrizione          | 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: / - - Motocross motorcycles: / - - - Completely Knocked Down |
| Unità                | chiếc                                                                                                                                                                                                                                                                                    |
| Generato il          | 01/11/2026 01:55:15                                                                                                                                                                                                                                                                      |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                               |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                             |
| Link                 | <a href="https://vietnamtariff.com/hs-code/87114011/">https://vietnamtariff.com/hs-code/87114011/</a>                                                                                                                                                                                    |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica       | in vigore  | Fonte          |
|----------------------------------|-------------------|-----------------------|----------------------|------------|----------------|
| Dazio all'importazione ordinario | 112.5             | 112,5%                | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K17626  |
| Preferenziale (NPF)              | 75                | 75%                   | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N17626  |
| IVA                              | 10/8              | 10 / 8 (più aliquote) | 174/2025/NĐ-CP - PL2 |            | BT2026!Q17626  |
| Imposta speciale sui consumi     | 20                | 20%                   | 66/2025/QH15         | 2025-06-14 | BT2026!CG17626 |
| Imposta ambientale               |                   | Nessun dato           |                      |            |                |
| Dazio all'esportazione           |                   | Nessun dato           |                      |            |                |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                      |            |                |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                      |            |                |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                      |            |                |

Aliquote preferenziali speciali (ALS) - 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|

|                   |                             |                                     |                            |                                        |                                   |                |            |
|-------------------|-----------------------------|-------------------------------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA             | 0 (-BN, ID, MY, MM, PH, TH) | 0% (eccetto BN, ID, MY, MM, PH, TH) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| ATIGA             | 0                           | 0%                                  | Tariffa consolidata BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP             | 0                           | 0%                                  | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| VJEPA             | 0                           | 0%                                  | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VN-LAO            | 0                           | 0%                                  | Tariffa consolidata BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| AANZFTA           | 5                           | 5%                                  | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| EVFTA             | 9,3                         | 9,3%                                | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA            | 9,3                         | 9,3%                                | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| AJCEP             | 50                          | 50%                                 | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | Aj                                | 120/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 50                          | 50%                                 | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 50                          | 50%                                 | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 50                          | 50%                                 | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 56,3                        | 56,3%                               | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA             | 52.5                        | 52,5%                               | Tariffa consolidata BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 75                          | 75%                                 | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 75                          | 75%                                 | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

|         |    |                   |                            |                                        |                       |                |                     |
|---------|----|-------------------|----------------------------|----------------------------------------|-----------------------|----------------|---------------------|
| VKFTA   | 75 | 75%               | Tariffa consolidata BT2026 | 2026                                   | VK                    | 125/2022/NĐ-CP | Ad valorem          |
| VN-CAM  |    | Nessun dato       | Nessun dato                |                                        | S                     | 56/2026/NĐ-CP  | Nessun dato         |
| VNCU    |    | Nessun dato       | Nessun dato                |                                        | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato         |
| VCFTA   | 87 | 87%               | Tariffa consolidata BT2026 | 2026                                   | VC                    | 112/2022/NĐ-CP | Ad valorem          |
| AHKFTA  | *  | * non ammissibile | Tariffa consolidata BT2026 | 2026                                   | AHK                   | 123/2022/NĐ-CP | Non ammissibile (*) |
| AIFTA   | *  | * non ammissibile | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026                | AI                    | 122/2022/NĐ-CP | Non ammissibile (*) |
| AKFTA   | *  | * non ammissibile | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                    | 119/2022/NĐ-CP | Non ammissibile (*) |
| VN-EAEU | *  | * non ammissibile | Tariffa consolidata BT2026 | 2026                                   | EAV                   | 113/2022/NĐ-CP | Non ammissibile (*) |

### Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte     |
|-------|----------------------------------------|------|-------------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AC!E16943 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E16872 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F16872 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G16872 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H16872 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I16872 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J16872 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 90                | AJ!E16928 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 50                | AJ!F16928 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 50                | AJ!G16928 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 50                | AJ!H16928 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte       |
|---------|----------------------------------------|------|-------------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 50                | AJ!I16928   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 50                | AJ!J16928   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 90                | VJ!E16929   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 90                | VJ!F16929   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 50                | VJ!G16929   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H16929   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I16929   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J16929   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | *                 | AK!F16934   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5                 | AANZ!H16889 |
| AIFTA   | 30/12/2022                             | 2022 | *                 | AI!F16886   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *                 | AI!G16886   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *                 | AI!H16886   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *                 | AI!I16886   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *                 | AI!J16886   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *                 | AI!K16886   |
| VKFTA   | 2022                                   | 2022 | 75                | VK!E16932   |
| VKFTA   | 2023                                   | 2023 | 75                | VK!F16932   |
| VKFTA   | 2024                                   | 2024 | 75                | VK!G16932   |
| VKFTA   | 2025                                   | 2025 | 75                | VK!H16932   |
| VKFTA   | 2026                                   | 2026 | 75                | VK!I16932   |
| VKFTA   | 2027                                   | 2027 | 75                | VK!J16932   |
| VCFTA   | 2022                                   | 2022 | 87                | VC!D16994   |
| VCFTA   | 2023                                   | 2023 | 87                | VC!E16994   |
| VCFTA   | 2024                                   | 2024 | 87                | VC!F16994   |
| VCFTA   | 2025                                   | 2025 | 87                | VC!G16994   |

| FTA     | Periodo | Anno | Valore di origine | Fonte        |
|---------|---------|------|-------------------|--------------|
| VCFTA   | 2026    | 2026 | 87                | VC!H16994    |
| VCFTA   | 2027    | 2027 | 87                | VC!I16994    |
| VN-EAEU | 2022    | 2022 | *                 | EAV!D16970   |
| VN-EAEU | 2023    | 2023 | *                 | EAV!E16970   |
| VN-EAEU | 2024    | 2024 | *                 | EAV!F16970   |
| VN-EAEU | 2025    | 2025 | *                 | EAV!G16970   |
| VN-EAEU | 2026    | 2026 | *                 | EAV!H16970   |
| VN-EAEU | 2027    | 2027 | *                 | EAV!I16970   |
| AHKFTA  | 2022    | 2022 | *                 | AKH!D16965   |
| AHKFTA  | 2023    | 2023 | *                 | AKH!E16965   |
| AHKFTA  | 2024    | 2024 | *                 | AKH!F16965   |
| AHKFTA  | 2025    | 2025 | *                 | AKH!G16965   |
| AHKFTA  | 2026    | 2026 | *                 | AKH!H16965   |
| AHKFTA  | 2027    | 2027 | *                 | AKH!I16965   |
| EVFTA   | 2022    | 2022 | 46,8              | EV-NK!D16995 |
| EVFTA   | 2023    | 2023 | 37,5              | EV-NK!E16995 |
| EVFTA   | 2024    | 2024 | 28,1              | EV-NK!F16995 |
| EVFTA   | 2025    | 2025 | 18,7              | EV-NK!G16995 |
| EVFTA   | 2026    | 2026 | 9,3               | EV-NK!H16995 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I16995 |
| UKVFTA  | 2022    | 2022 | 46,8              | UKV!D16994   |
| UKVFTA  | 2023    | 2023 | 37,5              | UKV!E16994   |
| UKVFTA  | 2024    | 2024 | 28,1              | UKV!F16994   |
| UKVFTA  | 2025    | 2025 | 18,7              | UKV!G16994   |
| UKVFTA  | 2026    | 2026 | 9,3               | UKV!H16994   |
| UKVFTA  | 2027    | 2027 | 0                 | UKV!I16994   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte          |
|--------|---------|----------------|-------------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 42,5              | CPTPP!D17088   |
| CPTPP  | (II)    | 2022 (DERIVED) | 31,8              | CPTPP!E17088   |
| CPTPP  | (III)   | 2023 (DERIVED) | 21,2              | CPTPP!F17088   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 10,6              | CPTPP!G17088   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H17088   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I17088   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J17088   |
| RCEP A | 2022    | 2022           | 70                | RCEPT-A!D16955 |
| RCEP A | 2023    | 2023           | 65                | RCEPT-A!E16955 |
| RCEP A | 2024    | 2024           | 60                | RCEPT-A!F16955 |
| RCEP A | 2025    | 2025           | 55                | RCEPT-A!G16955 |
| RCEP A | 2026    | 2026           | 50                | RCEPT-A!H16955 |
| RCEP A | 2027    | 2027           | 45                | RCEPT-A!I16955 |
| RCEP B | 2022    | 2022           | 70                | B!D16955       |
| RCEP B | 2023    | 2023           | 65                | B!E16955       |
| RCEP B | 2024    | 2024           | 60                | B!F16955       |
| RCEP B | 2025    | 2025           | 55                | B!G16955       |
| RCEP B | 2026    | 2026           | 50                | B!H16955       |
| RCEP B | 2027    | 2027           | 45                | B!I16955       |
| RCEP C | 2022    | 2022           | 71,3              | C!D16953       |
| RCEP C | 2023    | 2023           | 67,5              | C!E16953       |
| RCEP C | 2024    | 2024           | 63,8              | C!F16953       |
| RCEP C | 2025    | 2025           | 60                | C!G16953       |
| RCEP C | 2026    | 2026           | 56,3              | C!H16953       |
| RCEP C | 2027    | 2027           | 52,5              | C!I16953       |
| RCEP D | 2022    | 2022           | 75                | D!D16952       |

| FTA    | Periodo | Anno | Valore di origine | Fonte     |
|--------|---------|------|-------------------|-----------|
| RCEP D | 2023    | 2023 | 75                | D!E16952  |
| RCEP D | 2024    | 2024 | 75                | D!F16952  |
| RCEP D | 2025    | 2025 | 75                | D!G16952  |
| RCEP D | 2026    | 2026 | 75                | D!H16952  |
| RCEP D | 2027    | 2027 | 75                | D!I16952  |
| RCEP E | 2022    | 2022 | 75                | E!D16956  |
| RCEP E | 2023    | 2023 | 75                | E!E16956  |
| RCEP E | 2024    | 2024 | 75                | E!F16956  |
| RCEP E | 2025    | 2025 | 75                | E!G16956  |
| RCEP E | 2026    | 2026 | 75                | E!H16956  |
| RCEP E | 2027    | 2027 | 75                | E!I16956  |
| RCEP F | 2022    | 2022 | 70                | F!D16955  |
| RCEP F | 2023    | 2023 | 65                | F!E16955  |
| RCEP F | 2024    | 2024 | 60                | F!F16955  |
| RCEP F | 2025    | 2025 | 55                | F!G16955  |
| RCEP F | 2026    | 2026 | 50                | F!H16955  |
| RCEP F | 2027    | 2027 | 45                | F!I16955  |
| VIFTA  | 2024    | 2024 | 67.5              | VI!F15903 |
| VIFTA  | 2025    | 2025 | 60                | VI!G15903 |
| VIFTA  | 2026    | 2026 | 52.5              | VI!H15903 |
| VIFTA  | 2027    | 2027 | 45                | VI!I15903 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                      |                                                                                                                                                                                                   |                                                                               |                                    |                                                                                                              |                                                  |
|---------|--------|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|------------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| 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.         | Atto citato nella fonte; validità non verificata |
| 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.         | Atto citato nella fonte; validità non verificata |
| DOC-001 | YELLOW | Specialised inspection                               | Item policy (source, Vietnamese): Chứng nhận chất lượng ATKY 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.                       | Atto citato nella fonte; validità non verificata |
| 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.                                                                             | Atto citato nella fonte; validità non verificata |
| 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.                                                                             | Atto citato nella fonte; validità non verificata |
| FTA-013 | YELLOW | FTA rate not lower than MFN                          | RCEP (Allegato D) 75%, RCEP (Allegato 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. | Non verificato – controllo necessario            |
| HS-003  | YELLOW | Classification Review Required – similar lines exist | Subheading 8711.40 has 4 lines; 8711.40.11 is distinguished from its siblings by: Completely Knocked Down.                                                                                        | 8711.40.19 Other; 8711.40.20 Other, Completely Knocked Down; 8711.40.90 Other | 31/2022/TT-BTC                     | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non verificato – controllo necessario            |
| 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.                                               | Non verificato – controllo necessario            |

|         |        |                                                            |                                                                                                                                                                 |  |                      |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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 cm <sup>3</sup> ; |  | 174/2025/NĐ-CP - PL2 | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).          | Non verificato - controllo necessario             |
| 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).                              | Non verificato - controllo necessario             |
| TR-004  | GRAY   | Not Assessed - Additional Regulatory Verification Required | The source file records no trade remedy for 8711.40.11. This does NOT mean there is no risk.                                                                    |  |                      | Check the MOIT Trade Remedies Authority database.                                                        | Non verificato - controllo necessario             |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 75% for 8711.40.11 was checked against BT2026 (cell BT2026!N17626), 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. | Verificato rispetto al file tariffario di origine |

Politica della voce

| Politica della voce                                                                |
|------------------------------------------------------------------------------------|
| 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) |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.