Vietnam Tariff Intelligence

HS 8711.10.92 detail

HS code	8711.10.92
Description	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 not exceeding 50 cc: / - - Other: / - - - Mopeds or motorised bicycles
Unit	chiếc
Generated	07/11/2026 13:38:51
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/87111092/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	105	105%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17595
Preferential (MFN)	70	70%	26/2023/NĐ-CP	2023-07-15	BT2026!N17595
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17595
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	27,2	27.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	27,2	27.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
ACFTA	45 (-BN, ID, LA, MY, MM, PH, TH)	45% (except BN, ID, LA, MY, MM, PH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	50	50%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VIFTA	49	49%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	70	70%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	70	70%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	70	70%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	70	70%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	70	70%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	70	70%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
VKFTA	75	75%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		45	AC!E16912
ATIGA	2022	2022	0	AT!E16841
ATIGA	2023	2023	0	AT!F16841
ATIGA	2024	2024	0	AT!G16841
ATIGA	2025	2025	0	AT!H16841
ATIGA	2026	2026	0	AT!I16841
ATIGA	2027	2027	0	AT!J16841
AJCEP	30/12/2022 - 31/3/2023	2022	90	AJ!E16897
AJCEP	01/4/2023 - 31/3/2024	2023	50	AJ!F16897
AJCEP	01/4/2024 - 31/3/2025	2024	50	AJ!G16897

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	50	AJ!H16897
AJCEP	01/4/2026 - 31/3/2027	2026	50	AJ!I16897
AJCEP	01/4/2027 - 31/3/2028	2027	50	AJ!J16897
VJEPA	30/12/2022 - 31/3/2023	2022	90	VJ!E16898
VJEPA	01/4/2023 - 31/3/2024	2023	90	VJ!F16898
VJEPA	01/4/2024 - 31/3/2025	2024	50	VJ!G16898
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16898
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16898
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16898
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16903
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16858
AIFTA	30/12/2022	2022	*	AI!F16855
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16855
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16855
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16855
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16855
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16855
VKFTA	2022	2022	75	VK!E16901
VKFTA	2023	2023	75	VK!F16901
VKFTA	2024	2024	75	VK!G16901
VKFTA	2025	2025	75	VK!H16901
VKFTA	2026	2026	75	VK!I16901
VKFTA	2027	2027	75	VK!J16901
VCFTA	2022	2022	*	VC!D16963
VCFTA	2023	2023	*	VC!E16963
VCFTA	2024	2024	*	VC!F16963

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G16963
VCFTA	2026	2026	*	VC!H16963
VCFTA	2027	2027	*	VC!I16963
VN-EAEU	2022	2022	*	EAV!D16939
VN-EAEU	2023	2023	*	EAV!E16939
VN-EAEU	2024	2024	*	EAV!F16939
VN-EAEU	2025	2025	*	EAV!G16939
VN-EAEU	2026	2026	*	EAV!H16939
VN-EAEU	2027	2027	*	EAV!I16939
AHKFTA	2022	2022	*	AKH!D16934
AHKFTA	2023	2023	*	AKH!E16934
AHKFTA	2024	2024	*	AKH!F16934
AHKFTA	2025	2025	*	AKH!G16934
AHKFTA	2026	2026	*	AKH!H16934
AHKFTA	2027	2027	*	AKH!I16934
EVFTA	2022	2022	54,5	EV-NK!D16954
EVFTA	2023	2023	47,7	EV-NK!E16954
EVFTA	2024	2024	40,9	EV-NK!F16954
EVFTA	2025	2025	34	EV-NK!G16954
EVFTA	2026	2026	27,2	EV-NK!H16954
EVFTA	2027	2027	20,4	EV-NK!I16954
UKVFTA	2022	2022	54,5	UKV!D16953
UKVFTA	2023	2023	47,7	UKV!E16953
UKVFTA	2024	2024	40,9	UKV!F16953
UKVFTA	2025	2025	34	UKV!G16953
UKVFTA	2026	2026	27,2	UKV!H16953

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	20,4	UKV!I16953
CPTPP	(I)	2021 (DERIVED)	42,5	CPTPP!D17057
CPTPP	(II)	2022 (DERIVED)	31,8	CPTPP!E17057
CPTPP	(III)	2023 (DERIVED)	21,2	CPTPP!F17057
CPTPP	(IV)	2024 (DERIVED)	10,6	CPTPP!G17057
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17057
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17057
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17057
RCEP A	2022	2022	70	RCEPT-A!D16924
RCEP A	2023	2023	70	RCEPT-A!E16924
RCEP A	2024	2024	70	RCEPT-A!F16924
RCEP A	2025	2025	70	RCEPT-A!G16924
RCEP A	2026	2026	70	RCEPT-A!H16924
RCEP A	2027	2027	70	RCEPT-A!I16924
RCEP B	2022	2022	70	B!D16924
RCEP B	2023	2023	70	B!E16924
RCEP B	2024	2024	70	B!F16924
RCEP B	2025	2025	70	B!G16924
RCEP B	2026	2026	70	B!H16924
RCEP B	2027	2027	70	B!I16924
RCEP C	2022	2022	70	C!D16922
RCEP C	2023	2023	70	C!E16922
RCEP C	2024	2024	70	C!F16922
RCEP C	2025	2025	70	C!G16922
RCEP C	2026	2026	70	C!H16922
RCEP C	2027	2027	70	C!I16922

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	70	D!D16921
RCEP D	2023	2023	70	D!E16921
RCEP D	2024	2024	70	D!F16921
RCEP D	2025	2025	70	D!G16921
RCEP D	2026	2026	70	D!H16921
RCEP D	2027	2027	70	D!I16921
RCEP E	2022	2022	70	E!D16925
RCEP E	2023	2023	70	E!E16925
RCEP E	2024	2024	70	E!F16925
RCEP E	2025	2025	70	E!G16925
RCEP E	2026	2026	70	E!H16925
RCEP E	2027	2027	70	E!I16925
RCEP F	2022	2022	70	F!D16924
RCEP F	2023	2023	70	F!E16924
RCEP F	2024	2024	70	F!F16924
RCEP F	2025	2025	70	F!G16924
RCEP F	2026	2026	70	F!H16924
RCEP F	2027	2027	70	F!I16924
VIFTA	2024	2024	63	VI!F15872
VIFTA	2025	2025	56	VI!G15872
VIFTA	2026	2026	49	VI!H15872
VIFTA	2027	2027	42	VI!I15872

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 70%, RCEP (Annex B) 70%, RCEP (Annex C) 70%, RCEP (Annex D) 70%, RCEP (Annex E) 70%, RCEP (Annex F) 70%, VKFTA 75%: the preferential rate is equal to or higher than the MFN rate (70%) in the source tariff – claiming the FTA brings no saving.	MFN 70%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8711.10 has 8 lines; 8711.10.92 is distinguished from its siblings by: Mopeds or motorised bicycles.	8711.10.12 Mopeds or motorised bicycles; 8711.10.14 Powered kick scooters; pocket motorcycles; 8711.10.15 Other motorcycles and motor scooters; 8711.10.19 Other; 8711.10.94 Powered kick scooters; pocket motorcycles; 8711.10.95 Other motorcycles and motor scooters	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

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.	Not verified – check required
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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8711.10.92. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 70% for 8711.10.92 was checked against BT2026 (cell BT2026!N17595), 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.	Checked against the source tariff file

Item policy

Item policy
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)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.