Vietnam Tariff Intelligence

HS 8711.10.94 detail

HS code	8711.10.94
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: / - - - Powered kick scooters; pocket motorcycles
Unit	chiếc
Generated	09/11/2026 08:37:07
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/87111094/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	112.5	112.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17596
Preferential (MFN)	75	75%	26/2023/NĐ-CP	2023-07-15	BT2026!N17596
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17596
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AANZFTA	2,5	2.5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/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	52.5	52.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	75	75%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	75	75%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	75	75%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	75	75%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	75	75%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	75	75%	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
VKFTA	75	75%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
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
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!E16913
ATIGA	2022	2022	0	AT!E16842
ATIGA	2023	2023	0	AT!F16842
ATIGA	2024	2024	0	AT!G16842
ATIGA	2025	2025	0	AT!H16842
ATIGA	2026	2026	0	AT!I16842
ATIGA	2027	2027	0	AT!J16842
AJCEP	30/12/2022 - 31/3/2023	2022	90	AJ!E16898
AJCEP	01/4/2023 - 31/3/2024	2023	50	AJ!F16898
AJCEP	01/4/2024 - 31/3/2025	2024	50	AJ!G16898

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	50	AJ!H16898
AJCEP	01/4/2026 - 31/3/2027	2026	50	AJ!I16898
AJCEP	01/4/2027 - 31/3/2028	2027	50	AJ!J16898
VJEPA	30/12/2022 - 31/3/2023	2022	90	VJ!E16899
VJEPA	01/4/2023 - 31/3/2024	2023	90	VJ!F16899
VJEPA	01/4/2024 - 31/3/2025	2024	50	VJ!G16899
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16899
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16899
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16899
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16904
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		2,5	AANZ!H16859
AIFTA	30/12/2022	2022	*	AI!F16856
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16856
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16856
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16856
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16856
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16856
VKFTA	2022	2022	75	VK!E16902
VKFTA	2023	2023	75	VK!F16902
VKFTA	2024	2024	75	VK!G16902
VKFTA	2025	2025	75	VK!H16902
VKFTA	2026	2026	75	VK!I16902
VKFTA	2027	2027	75	VK!J16902
VCFTA	2022	2022	*	VC!D16964
VCFTA	2023	2023	*	VC!E16964
VCFTA	2024	2024	*	VC!F16964

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G16964
VCFTA	2026	2026	*	VC!H16964
VCFTA	2027	2027	*	VC!I16964
VN-EAEU	2022	2022	*	EAV!D16940
VN-EAEU	2023	2023	*	EAV!E16940
VN-EAEU	2024	2024	*	EAV!F16940
VN-EAEU	2025	2025	*	EAV!G16940
VN-EAEU	2026	2026	*	EAV!H16940
VN-EAEU	2027	2027	*	EAV!I16940
AHKFTA	2022	2022	*	AKH!D16935
AHKFTA	2023	2023	*	AKH!E16935
AHKFTA	2024	2024	*	AKH!F16935
AHKFTA	2025	2025	*	AKH!G16935
AHKFTA	2026	2026	*	AKH!H16935
AHKFTA	2027	2027	*	AKH!I16935
EVFTA	2022	2022	54,5	EV-NK!D16955
EVFTA	2023	2023	47,7	EV-NK!E16955
EVFTA	2024	2024	40,9	EV-NK!F16955
EVFTA	2025	2025	34	EV-NK!G16955
EVFTA	2026	2026	27,2	EV-NK!H16955
EVFTA	2027	2027	20,4	EV-NK!I16955
UKVFTA	2022	2022	54,5	UKV!D16954
UKVFTA	2023	2023	47,7	UKV!E16954
UKVFTA	2024	2024	40,9	UKV!F16954
UKVFTA	2025	2025	34	UKV!G16954
UKVFTA	2026	2026	27,2	UKV!H16954

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	20,4	UKV!I16954
CPTPP	(I)	2021 (DERIVED)	42,5	CPTPP!D17058
CPTPP	(II)	2022 (DERIVED)	31,8	CPTPP!E17058
CPTPP	(III)	2023 (DERIVED)	21,2	CPTPP!F17058
CPTPP	(IV)	2024 (DERIVED)	10,6	CPTPP!G17058
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17058
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17058
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17058
RCEP A	2022	2022	75	RCEPT-A!D16925
RCEP A	2023	2023	75	RCEPT-A!E16925
RCEP A	2024	2024	75	RCEPT-A!F16925
RCEP A	2025	2025	75	RCEPT-A!G16925
RCEP A	2026	2026	75	RCEPT-A!H16925
RCEP A	2027	2027	75	RCEPT-A!I16925
RCEP B	2022	2022	75	B!D16925
RCEP B	2023	2023	75	B!E16925
RCEP B	2024	2024	75	B!F16925
RCEP B	2025	2025	75	B!G16925
RCEP B	2026	2026	75	B!H16925
RCEP B	2027	2027	75	B!I16925
RCEP C	2022	2022	75	C!D16923
RCEP C	2023	2023	75	C!E16923
RCEP C	2024	2024	75	C!F16923
RCEP C	2025	2025	75	C!G16923
RCEP C	2026	2026	75	C!H16923
RCEP C	2027	2027	75	C!I16923

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	75	D!D16922
RCEP D	2023	2023	75	D!E16922
RCEP D	2024	2024	75	D!F16922
RCEP D	2025	2025	75	D!G16922
RCEP D	2026	2026	75	D!H16922
RCEP D	2027	2027	75	D!I16922
RCEP E	2022	2022	75	E!D16926
RCEP E	2023	2023	75	E!E16926
RCEP E	2024	2024	75	E!F16926
RCEP E	2025	2025	75	E!G16926
RCEP E	2026	2026	75	E!H16926
RCEP E	2027	2027	75	E!I16926
RCEP F	2022	2022	75	F!D16925
RCEP F	2023	2023	75	F!E16925
RCEP F	2024	2024	75	F!F16925
RCEP F	2025	2025	75	F!G16925
RCEP F	2026	2026	75	F!H16925
RCEP F	2027	2027	75	F!I16925
VIFTA	2024	2024	67,5	VI!F15873
VIFTA	2025	2025	60	VI!G15873
VIFTA	2026	2026	52.5	VI!H15873
VIFTA	2027	2027	45	VI!I15873

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) 75%, RCEP (Annex B) 75%, RCEP (Annex C) 75%, RCEP (Annex D) 75%, RCEP (Annex E) 75%, RCEP (Annex F) 75%, VKFTA 75%: 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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8711.10 has 8 lines; 8711.10.94 is distinguished from its siblings by: Powered kick scooters; pocket motorcycles.	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; 8711.10.92 Mopeds or motorised bicycles; 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 8711.10.94. 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 75% for 8711.10.94 was checked against BT2026 (cell BT2026!N17596), 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.