Vietnam Tariff Intelligence

# HS 8711.60.92 detail

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|---|---|
| **HS code** | 8711.60.92 |
| **Description** | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars / - With electric motor for propulsion: / - - Other: / - - - Kick scooters; self-balancing cycle; pocket motorcycles |
| **Unit** | chiếc |
| **Generated** | 03/11/2026 17:42:20 |
| **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/87116092/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 82.5 | 82.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17640 |
| Preferential (MFN) | 55 | 55% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17640 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17640 |
| 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 | 23,6 | 23.6% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 23,6 | 23.6% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| ACFTA | 45 (-BN, KH, ID, MY, MM, PH, TH) | 45% (except BN, KH, ID, MY, MM, PH, TH) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| VIFTA | 42 | 42% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AJCEP | 50 | 50% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/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 |
| RCEP (Annex A) | 60 | 60% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 60 | 60% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 60 | 60% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 60 | 60% | 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 |
|---|---|---|---|---|---|---|---|
| RCEP (Annex E) | 60 | 60% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 60 | 60% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VKFTA | 65 | 65% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VCFTA | 85 | 85% | Consolidated BT2026 | 2026 | VC | 112/2022/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 (*) |
| 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!E16957 |
| ATIGA | 2022 | 2022 | 0 | AT!E16886 |
| ATIGA | 2023 | 2023 | 0 | AT!F16886 |
| ATIGA | 2024 | 2024 | 0 | AT!G16886 |
| ATIGA | 2025 | 2025 | 0 | AT!H16886 |
| ATIGA | 2026 | 2026 | 0 | AT!I16886 |
| ATIGA | 2027 | 2027 | 0 | AT!J16886 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 90 | AJ!E16942 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 50 | AJ!F16942 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 50 | AJ!G16942 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 50 | AJ!H16942 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 50 | AJ!I16942 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 50 | AJ!J16942 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 90 | VJ!E16943 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 90 | VJ!F16943 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 50 | VJ!G16943 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H16943 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I16943 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J16943 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F16948 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H16903 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16900 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16900 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16900 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16900 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16900 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16900 |
| VKFTA | 2022 | 2022 | 65 | VK!E16946 |
| VKFTA | 2023 | 2023 | 65 | VK!F16946 |
| VKFTA | 2024 | 2024 | 65 | VK!G16946 |
| VKFTA | 2025 | 2025 | 65 | VK!H16946 |
| VKFTA | 2026 | 2026 | 65 | VK!I16946 |
| VKFTA | 2027 | 2027 | 65 | VK!J16946 |
| VCFTA | 2022 | 2022 | 85 | VC!D17008 |
| VCFTA | 2023 | 2023 | 85 | VC!E17008 |
| VCFTA | 2024 | 2024 | 85 | VC!F17008 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 85 | VC!G17008 |
| VCFTA | 2026 | 2026 | 85 | VC!H17008 |
| VCFTA | 2027 | 2027 | 85 | VC!I17008 |
| VN-EAEU | 2022 | 2022 | * | EAV!D16984 |
| VN-EAEU | 2023 | 2023 | * | EAV!E16984 |
| VN-EAEU | 2024 | 2024 | * | EAV!F16984 |
| VN-EAEU | 2025 | 2025 | * | EAV!G16984 |
| VN-EAEU | 2026 | 2026 | * | EAV!H16984 |
| VN-EAEU | 2027 | 2027 | * | EAV!I16984 |
| AHKFTA | 2022 | 2022 | * | AKH!D16979 |
| AHKFTA | 2023 | 2023 | * | AKH!E16979 |
| AHKFTA | 2024 | 2024 | * | AKH!F16979 |
| AHKFTA | 2025 | 2025 | * | AKH!G16979 |
| AHKFTA | 2026 | 2026 | * | AKH!H16979 |
| AHKFTA | 2027 | 2027 | * | AKH!I16979 |
| EVFTA | 2022 | 2022 | 47,2 | EV-NK!D17009 |
| EVFTA | 2023 | 2023 | 41,3 | EV-NK!E17009 |
| EVFTA | 2024 | 2024 | 35,4 | EV-NK!F17009 |
| EVFTA | 2025 | 2025 | 29,5 | EV-NK!G17009 |
| EVFTA | 2026 | 2026 | 23,6 | EV-NK!H17009 |
| EVFTA | 2027 | 2027 | 17,7 | EV-NK!I17009 |
| UKVFTA | 2022 | 2022 | 47,2 | UKV!D17008 |
| UKVFTA | 2023 | 2023 | 41,3 | UKV!E17008 |
| UKVFTA | 2024 | 2024 | 35,4 | UKV!F17008 |
| UKVFTA | 2025 | 2025 | 29,5 | UKV!G17008 |
| UKVFTA | 2026 | 2026 | 23,6 | UKV!H17008 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 17,7 | UKV!I17008 |
| CPTPP | (I) | 2021 (DERIVED) | 39,5 | CPTPP!D17102 |
| CPTPP | (II) | 2022 (DERIVED) | 29,6 | CPTPP!E17102 |
| CPTPP | (III) | 2023 (DERIVED) | 19,7 | CPTPP!F17102 |
| CPTPP | (IV) | 2024 (DERIVED) | 9,8 | CPTPP!G17102 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H17102 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I17102 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J17102 |
| RCEP A | 2022 | 2022 | 60 | RCEPT-A!D16969 |
| RCEP A | 2023 | 2023 | 60 | RCEPT-A!E16969 |
| RCEP A | 2024 | 2024 | 60 | RCEPT-A!F16969 |
| RCEP A | 2025 | 2025 | 60 | RCEPT-A!G16969 |
| RCEP A | 2026 | 2026 | 60 | RCEPT-A!H16969 |
| RCEP A | 2027 | 2027 | 60 | RCEPT-A!I16969 |
| RCEP B | 2022 | 2022 | 60 | B!D16969 |
| RCEP B | 2023 | 2023 | 60 | B!E16969 |
| RCEP B | 2024 | 2024 | 60 | B!F16969 |
| RCEP B | 2025 | 2025 | 60 | B!G16969 |
| RCEP B | 2026 | 2026 | 60 | B!H16969 |
| RCEP B | 2027 | 2027 | 60 | B!I16969 |
| RCEP C | 2022 | 2022 | 60 | C!D16967 |
| RCEP C | 2023 | 2023 | 60 | C!E16967 |
| RCEP C | 2024 | 2024 | 60 | C!F16967 |
| RCEP C | 2025 | 2025 | 60 | C!G16967 |
| RCEP C | 2026 | 2026 | 60 | C!H16967 |
| RCEP C | 2027 | 2027 | 60 | C!I16967 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 60 | D!D16966 |
| RCEP D | 2023 | 2023 | 60 | D!E16966 |
| RCEP D | 2024 | 2024 | 60 | D!F16966 |
| RCEP D | 2025 | 2025 | 60 | D!G16966 |
| RCEP D | 2026 | 2026 | 60 | D!H16966 |
| RCEP D | 2027 | 2027 | 60 | D!I16966 |
| RCEP E | 2022 | 2022 | 60 | E!D16970 |
| RCEP E | 2023 | 2023 | 60 | E!E16970 |
| RCEP E | 2024 | 2024 | 60 | E!F16970 |
| RCEP E | 2025 | 2025 | 60 | E!G16970 |
| RCEP E | 2026 | 2026 | 60 | E!H16970 |
| RCEP E | 2027 | 2027 | 60 | E!I16970 |
| RCEP F | 2022 | 2022 | 60 | F!D16969 |
| RCEP F | 2023 | 2023 | 60 | F!E16969 |
| RCEP F | 2024 | 2024 | 60 | F!F16969 |
| RCEP F | 2025 | 2025 | 60 | F!G16969 |
| RCEP F | 2026 | 2026 | 60 | F!H16969 |
| RCEP F | 2027 | 2027 | 60 | F!I16969 |
| VIFTA | 2024 | 2024 | 54 | VI!F15917 |
| VIFTA | 2025 | 2025 | 48 | VI!G15917 |
| VIFTA | 2026 | 2026 | 42 | VI!H15917 |
| VIFTA | 2027 | 2027 | 36 | VI!I15917 |

## 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) 60%, RCEP (Annex B) 60%, RCEP (Annex C) 60%, RCEP (Annex D) 60%, RCEP (Annex E) 60%, RCEP (Annex 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. | Not verified – check required |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8711.60 has 9 lines; 8711.60.92 is distinguished from its siblings by: Kick scooters; self-balancing cycle; pocket motorcycles. | 8711.60.11 Bicycles; 8711.60.12 Kick scooters; self-balancing cycle; pocket motorcycles; 8711.60.13 Other motorcycles; 8711.60.19 Other; 8711.60.93 Other motorcycles; 8711.60.94 Bicycles, with an auxiliary electric motor not exceeding 250 W and with the maximum speed not exceeding 25 km/h | 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 8711.60.92. 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 55% for 8711.60.92 was checked against BT2026 (cell BT2026!N17640), 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.