Vietnam Tariff Intelligence

HS 8711.60.19 detail

HS code	8711.60.19
Description	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars / - With electric motor for propulsion: / - - Completely Knocked Down: / - - - Other
Unit	chiếc
Generated	04/11/2026 05:52:56
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/87116019/

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!K17638
Preferential (MFN)	55	55%	26/2023/NĐ-CP	2023-07-15	BT2026!N17638
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17638
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	25,4	25.4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	25,4	25.4%	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	70	70%	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!E16955
ATIGA	2022	2022	0	AT!E16884
ATIGA	2023	2023	0	AT!F16884
ATIGA	2024	2024	0	AT!G16884
ATIGA	2025	2025	0	AT!H16884
ATIGA	2026	2026	0	AT!I16884
ATIGA	2027	2027	0	AT!J16884
AJCEP	30/12/2022 - 31/3/2023	2022	90	AJ!E16940
AJCEP	01/4/2023 - 31/3/2024	2023	50	AJ!F16940
AJCEP	01/4/2024 - 31/3/2025	2024	50	AJ!G16940

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	50	AJ!H16940
AJCEP	01/4/2026 - 31/3/2027	2026	50	AJ!I16940
AJCEP	01/4/2027 - 31/3/2028	2027	50	AJ!J16940
VJEPA	30/12/2022 - 31/3/2023	2022	90	VJ!E16941
VJEPA	01/4/2023 - 31/3/2024	2023	90	VJ!F16941
VJEPA	01/4/2024 - 31/3/2025	2024	50	VJ!G16941
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16941
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16941
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16941
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16946
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16901
AIFTA	30/12/2022	2022	*	AI!F16898
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16898
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16898
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16898
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16898
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16898
VKFTA	2022	2022	70	VK!E16944
VKFTA	2023	2023	70	VK!F16944
VKFTA	2024	2024	70	VK!G16944
VKFTA	2025	2025	70	VK!H16944
VKFTA	2026	2026	70	VK!I16944
VKFTA	2027	2027	70	VK!J16944
VCFTA	2022	2022	85	VC!D17006
VCFTA	2023	2023	85	VC!E17006
VCFTA	2024	2024	85	VC!F17006

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	85	VC!G17006
VCFTA	2026	2026	85	VC!H17006
VCFTA	2027	2027	85	VC!I17006
VN-EAEU	2022	2022	*	EAV!D16982
VN-EAEU	2023	2023	*	EAV!E16982
VN-EAEU	2024	2024	*	EAV!F16982
VN-EAEU	2025	2025	*	EAV!G16982
VN-EAEU	2026	2026	*	EAV!H16982
VN-EAEU	2027	2027	*	EAV!I16982
AHKFTA	2022	2022	*	AKH!D16977
AHKFTA	2023	2023	*	AKH!E16977
AHKFTA	2024	2024	*	AKH!F16977
AHKFTA	2025	2025	*	AKH!G16977
AHKFTA	2026	2026	*	AKH!H16977
AHKFTA	2027	2027	*	AKH!I16977
EVFTA	2022	2022	50,9	EV-NK!D17007
EVFTA	2023	2023	44,5	EV-NK!E17007
EVFTA	2024	2024	38,1	EV-NK!F17007
EVFTA	2025	2025	31,8	EV-NK!G17007
EVFTA	2026	2026	25,4	EV-NK!H17007
EVFTA	2027	2027	19	EV-NK!I17007
UKVFTA	2022	2022	50,9	UKV!D17006
UKVFTA	2023	2023	44,5	UKV!E17006
UKVFTA	2024	2024	38,1	UKV!F17006
UKVFTA	2025	2025	31,8	UKV!G17006
UKVFTA	2026	2026	25,4	UKV!H17006

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	19	UKV!I17006
CPTPP	(I)	2021 (DERIVED)	40	CPTPP!D17100
CPTPP	(II)	2022 (DERIVED)	30	CPTPP!E17100
CPTPP	(III)	2023 (DERIVED)	20	CPTPP!F17100
CPTPP	(IV)	2024 (DERIVED)	10	CPTPP!G17100
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17100
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17100
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17100
RCEP A	2022	2022	60	RCEPT-A!D16967
RCEP A	2023	2023	60	RCEPT-A!E16967
RCEP A	2024	2024	60	RCEPT-A!F16967
RCEP A	2025	2025	60	RCEPT-A!G16967
RCEP A	2026	2026	60	RCEPT-A!H16967
RCEP A	2027	2027	60	RCEPT-A!I16967
RCEP B	2022	2022	60	B!D16967
RCEP B	2023	2023	60	B!E16967
RCEP B	2024	2024	60	B!F16967
RCEP B	2025	2025	60	B!G16967
RCEP B	2026	2026	60	B!H16967
RCEP B	2027	2027	60	B!I16967
RCEP C	2022	2022	60	C!D16965
RCEP C	2023	2023	60	C!E16965
RCEP C	2024	2024	60	C!F16965
RCEP C	2025	2025	60	C!G16965
RCEP C	2026	2026	60	C!H16965
RCEP C	2027	2027	60	C!I16965

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	60	D!D16964
RCEP D	2023	2023	60	D!E16964
RCEP D	2024	2024	60	D!F16964
RCEP D	2025	2025	60	D!G16964
RCEP D	2026	2026	60	D!H16964
RCEP D	2027	2027	60	D!I16964
RCEP E	2022	2022	60	E!D16968
RCEP E	2023	2023	60	E!E16968
RCEP E	2024	2024	60	E!F16968
RCEP E	2025	2025	60	E!G16968
RCEP E	2026	2026	60	E!H16968
RCEP E	2027	2027	60	E!I16968
RCEP F	2022	2022	60	F!D16967
RCEP F	2023	2023	60	F!E16967
RCEP F	2024	2024	60	F!F16967
RCEP F	2025	2025	60	F!G16967
RCEP F	2026	2026	60	F!H16967
RCEP F	2027	2027	60	F!I16967
VIFTA	2024	2024	54	VI!F15915
VIFTA	2025	2025	48	VI!G15915
VIFTA	2026	2026	42	VI!H15915
VIFTA	2027	2027	36	VI!I15915

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 70%, 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; 8711.60.19 is distinguished from its siblings by: Other.	8711.60.11 Bicycles; 8711.60.12 Kick scooters; self-balancing cycle; pocket motorcycles; 8711.60.13 Other motorcycles; 8711.60.92 Kick scooters; self-balancing cycle; pocket motorcycles; 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 8711.60.19. 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 8711.60.19 was checked against BT2026 (cell BT2026!N17638), 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.