Vietnam Tariff Intelligence

HS 8711.90.40 detail

HS code	8711.90.40
Description	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars / - Other: / - - Side-cars
Unit	chiếc
Generated	03/11/2026 03:00:39
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/87119040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	48	48%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17646
Preferential (MFN)	32	32%	26/2023/NĐ-CP	2023-07-15	BT2026!N17646
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17646
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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	5	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
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
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
AJCEP	50	50%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
VCFTA	85	85%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	52.5	52.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E16963
ATIGA	2022	2022	0	AT!E16892
ATIGA	2023	2023	0	AT!F16892
ATIGA	2024	2024	0	AT!G16892
ATIGA	2025	2025	0	AT!H16892
ATIGA	2026	2026	0	AT!I16892
ATIGA	2027	2027	0	AT!J16892
AJCEP	30/12/2022 - 31/3/2023	2022	90	AJ!E16948
AJCEP	01/4/2023 - 31/3/2024	2023	50	AJ!F16948
AJCEP	01/4/2024 - 31/3/2025	2024	50	AJ!G16948
AJCEP	01/4/2025 - 31/3/2026	2025	50	AJ!H16948

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	50	AJ!I16948
AJCEP	01/4/2027 - 31/3/2028	2027	50	AJ!J16948
VJEPA	30/12/2022 - 31/3/2023	2022	90	VJ!E16949
VJEPA	01/4/2023 - 31/3/2024	2023	90	VJ!F16949
VJEPA	01/4/2024 - 31/3/2025	2024	50	VJ!G16949
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16949
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16949
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16949
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F16954
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H16909
AIFTA	30/12/2022	2022	*	AI!F16906
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16906
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16906
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16906
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16906
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16906
VKFTA	2022	2022	75	VK!E16952
VKFTA	2023	2023	75	VK!F16952
VKFTA	2024	2024	75	VK!G16952
VKFTA	2025	2025	75	VK!H16952
VKFTA	2026	2026	75	VK!I16952
VKFTA	2027	2027	75	VK!J16952
VCFTA	2022	2022	85	VC!D17014
VCFTA	2023	2023	85	VC!E17014
VCFTA	2024	2024	85	VC!F17014
VCFTA	2025	2025	85	VC!G17014

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	85	VC!H17014
VCFTA	2027	2027	85	VC!I17014
VN-EAEU	2022	2022	*	EAV!D16990
VN-EAEU	2023	2023	*	EAV!E16990
VN-EAEU	2024	2024	*	EAV!F16990
VN-EAEU	2025	2025	*	EAV!G16990
VN-EAEU	2026	2026	*	EAV!H16990
VN-EAEU	2027	2027	*	EAV!I16990
AHKFTA	2022	2022	*	AKH!D16985
AHKFTA	2023	2023	*	AKH!E16985
AHKFTA	2024	2024	*	AKH!F16985
AHKFTA	2025	2025	*	AKH!G16985
AHKFTA	2026	2026	*	AKH!H16985
AHKFTA	2027	2027	*	AKH!I16985
EVFTA	2022	2022	54,5	EV-NK!D17015
EVFTA	2023	2023	47,7	EV-NK!E17015
EVFTA	2024	2024	40,9	EV-NK!F17015
EVFTA	2025	2025	34	EV-NK!G17015
EVFTA	2026	2026	27,2	EV-NK!H17015
EVFTA	2027	2027	20,4	EV-NK!I17015
UKVFTA	2022	2022	54,5	UKV!D17014
UKVFTA	2023	2023	47,7	UKV!E17014
UKVFTA	2024	2024	40,9	UKV!F17014
UKVFTA	2025	2025	34	UKV!G17014
UKVFTA	2026	2026	27,2	UKV!H17014
UKVFTA	2027	2027	20,4	UKV!I17014

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	42,5	CPTPP!D17108
CPTPP	(II)	2022 (DERIVED)	31,8	CPTPP!E17108
CPTPP	(III)	2023 (DERIVED)	21,2	CPTPP!F17108
CPTPP	(IV)	2024 (DERIVED)	10,6	CPTPP!G17108
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17108
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17108
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17108
RCEP A	2022	2022	75	RCEPT-A!D16975
RCEP A	2023	2023	75	RCEPT-A!E16975
RCEP A	2024	2024	75	RCEPT-A!F16975
RCEP A	2025	2025	75	RCEPT-A!G16975
RCEP A	2026	2026	75	RCEPT-A!H16975
RCEP A	2027	2027	75	RCEPT-A!I16975
RCEP B	2022	2022	75	B!D16975
RCEP B	2023	2023	75	B!E16975
RCEP B	2024	2024	75	B!F16975
RCEP B	2025	2025	75	B!G16975
RCEP B	2026	2026	75	B!H16975
RCEP B	2027	2027	75	B!I16975
RCEP C	2022	2022	75	C!D16973
RCEP C	2023	2023	75	C!E16973
RCEP C	2024	2024	75	C!F16973
RCEP C	2025	2025	75	C!G16973
RCEP C	2026	2026	75	C!H16973
RCEP C	2027	2027	75	C!I16973
RCEP D	2022	2022	75	D!D16972

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	75	D!E16972
RCEP D	2024	2024	75	D!F16972
RCEP D	2025	2025	75	D!G16972
RCEP D	2026	2026	75	D!H16972
RCEP D	2027	2027	75	D!I16972
RCEP E	2022	2022	75	E!D16976
RCEP E	2023	2023	75	E!E16976
RCEP E	2024	2024	75	E!F16976
RCEP E	2025	2025	75	E!G16976
RCEP E	2026	2026	75	E!H16976
RCEP E	2027	2027	75	E!I16976
RCEP F	2022	2022	75	F!D16975
RCEP F	2023	2023	75	F!E16975
RCEP F	2024	2024	75	F!F16975
RCEP F	2025	2025	75	F!G16975
RCEP F	2026	2026	75	F!H16975
RCEP F	2027	2027	75	F!I16975
VIFTA	2024	2024	67,5	VI!F15923
VIFTA	2025	2025	60	VI!G15923
VIFTA	2026	2026	52.5	VI!H15923
VIFTA	2027	2027	45	VI!I15923

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	ACFTA 45%, AJCEP 50%, 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%, VCFTA 85%, VIFTA 52.5%: the preferential rate is equal to or higher than the MFN rate (32%) in the source tariff – claiming the FTA brings no saving.	MFN 32%		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 8711.90 has 3 lines; 8711.90.40 is distinguished from its siblings by: Side-cars.	8711.90.60 Other, Completely Knocked Down; 8711.90.90 Other	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 8711.90.40. 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 32% for 8711.90.40 was checked against BT2026 (cell BT2026!N17646), 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.