Vietnam Tariff Intelligence

# HS 8711.20.91 detail

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|---|---|
| **HS code** | 8711.20.91 |
| **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 exceeding 50 cc but not exceeding 250 cc: / - - Other: / - - - Motocross motorcycles |
| **Unit** | chiếc |
| **Generated** | 11/11/2026 11:52:11 |
| **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://mail.vietnamtariff.com/hs-code/87112091/ |

## 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!K17610 |
| Preferential (MFN) | 75 | 75% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17610 |
| VAT | 10/8 | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL2 | | BT2026!Q17610 |
| Excise tax | 20 | 20% | 66/2025/QH15 | 2025-06-14 | BT2026!CG17610 |
| 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 | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 45 (-BN, KH, ID, LA, MY, MM, PH, TH) | 45% (except BN, KH, 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 |
| VKFTA | 75 | 75% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| EVFTA | 9,3/27,2 | 9,3 / 27,2 (several rates) | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Needs interpretation |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| UKVFTA | 9,3/27,2 | 9,3 / 27,2 (several rates) | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Needs interpretation |
| 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 |
| VCFTA | 87 | 87% | 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!E16927 |
| ATIGA | 2022 | 2022 | 0 | AT!E16856 |
| ATIGA | 2023 | 2023 | 0 | AT!F16856 |
| ATIGA | 2024 | 2024 | 0 | AT!G16856 |
| ATIGA | 2025 | 2025 | 0 | AT!H16856 |
| ATIGA | 2026 | 2026 | 0 | AT!I16856 |
| ATIGA | 2027 | 2027 | 0 | AT!J16856 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 90 | AJ!E16912 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 50 | AJ!F16912 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 50 | AJ!G16912 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 50 | AJ!H16912 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 50 | AJ!I16912 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 50 | AJ!J16912 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 90 | VJ!E16913 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 90 | VJ!F16913 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 50 | VJ!G16913 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H16913 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I16913 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J16913 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F16918 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H16873 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F16870 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G16870 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H16870 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I16870 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J16870 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K16870 |
| VKFTA | 2022 | 2022 | 75 | VK!E16916 |
| VKFTA | 2023 | 2023 | 75 | VK!F16916 |
| VKFTA | 2024 | 2024 | 75 | VK!G16916 |
| VKFTA | 2025 | 2025 | 75 | VK!H16916 |
| VKFTA | 2026 | 2026 | 75 | VK!I16916 |
| VKFTA | 2027 | 2027 | 75 | VK!J16916 |
| VCFTA | 2022 | 2022 | 87 | VC!D16978 |
| VCFTA | 2023 | 2023 | 87 | VC!E16978 |
| VCFTA | 2024 | 2024 | 87 | VC!F16978 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 87 | VC!G16978 |
| VCFTA | 2026 | 2026 | 87 | VC!H16978 |
| VCFTA | 2027 | 2027 | 87 | VC!I16978 |
| VN-EAEU | 2022 | 2022 | * | EAV!D16954 |
| VN-EAEU | 2023 | 2023 | * | EAV!E16954 |
| VN-EAEU | 2024 | 2024 | * | EAV!F16954 |
| VN-EAEU | 2025 | 2025 | * | EAV!G16954 |
| VN-EAEU | 2026 | 2026 | * | EAV!H16954 |
| VN-EAEU | 2027 | 2027 | * | EAV!I16954 |
| AHKFTA | 2022 | 2022 | * | AKH!D16949 |
| AHKFTA | 2023 | 2023 | * | AKH!E16949 |
| AHKFTA | 2024 | 2024 | * | AKH!F16949 |
| AHKFTA | 2025 | 2025 | * | AKH!G16949 |
| AHKFTA | 2026 | 2026 | * | AKH!H16949 |
| AHKFTA | 2027 | 2027 | * | AKH!I16949 |
| EVFTA | 2022 | 2022 |  | EV-NK!16975 |
| EVFTA | 2023 | 2023 |  | EV-NK!16975 |
| EVFTA | 2024 | 2024 |  | EV-NK!16975 |
| EVFTA | 2025 | 2025 |  | EV-NK!16975 |
| EVFTA | 2026 | 2026 |  | EV-NK!16975 |
| EVFTA | 2027 | 2027 |  | EV-NK!16975 |
| UKVFTA | 2022 | 2022 |  | UKV!16974 |
| UKVFTA | 2023 | 2023 |  | UKV!16974 |
| UKVFTA | 2024 | 2024 |  | UKV!16974 |
| UKVFTA | 2025 | 2025 |  | UKV!16974 |
| UKVFTA | 2026 | 2026 |  | UKV!16974 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | | UKV!16974 |
| CPTPP | (I) | 2021 (DERIVED) | 41,5 | CPTPP!D17072 |
| CPTPP | (II) | 2022 (DERIVED) | 31,1 | CPTPP!E17072 |
| CPTPP | (III) | 2023 (DERIVED) | 20,7 | CPTPP!F17072 |
| CPTPP | (IV) | 2024 (DERIVED) | 10,3 | CPTPP!G17072 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H17072 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I17072 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J17072 |
| RCEP A | 2022 | 2022 | 75 | RCEPT-A!D16939 |
| RCEP A | 2023 | 2023 | 75 | RCEPT-A!E16939 |
| RCEP A | 2024 | 2024 | 75 | RCEPT-A!F16939 |
| RCEP A | 2025 | 2025 | 75 | RCEPT-A!G16939 |
| RCEP A | 2026 | 2026 | 75 | RCEPT-A!H16939 |
| RCEP A | 2027 | 2027 | 75 | RCEPT-A!I16939 |
| RCEP B | 2022 | 2022 | 75 | B!D16939 |
| RCEP B | 2023 | 2023 | 75 | B!E16939 |
| RCEP B | 2024 | 2024 | 75 | B!F16939 |
| RCEP B | 2025 | 2025 | 75 | B!G16939 |
| RCEP B | 2026 | 2026 | 75 | B!H16939 |
| RCEP B | 2027 | 2027 | 75 | B!I16939 |
| RCEP C | 2022 | 2022 | 75 | C!D16937 |
| RCEP C | 2023 | 2023 | 75 | C!E16937 |
| RCEP C | 2024 | 2024 | 75 | C!F16937 |
| RCEP C | 2025 | 2025 | 75 | C!G16937 |
| RCEP C | 2026 | 2026 | 75 | C!H16937 |
| RCEP C | 2027 | 2027 | 75 | C!I16937 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 75 | D!D16936 |
| RCEP D | 2023 | 2023 | 75 | D!E16936 |
| RCEP D | 2024 | 2024 | 75 | D!F16936 |
| RCEP D | 2025 | 2025 | 75 | D!G16936 |
| RCEP D | 2026 | 2026 | 75 | D!H16936 |
| RCEP D | 2027 | 2027 | 75 | D!I16936 |
| RCEP E | 2022 | 2022 | 75 | E!D16940 |
| RCEP E | 2023 | 2023 | 75 | E!E16940 |
| RCEP E | 2024 | 2024 | 75 | E!F16940 |
| RCEP E | 2025 | 2025 | 75 | E!G16940 |
| RCEP E | 2026 | 2026 | 75 | E!H16940 |
| RCEP E | 2027 | 2027 | 75 | E!I16940 |
| RCEP F | 2022 | 2022 | 75 | F!D16939 |
| RCEP F | 2023 | 2023 | 75 | F!E16939 |
| RCEP F | 2024 | 2024 | 75 | F!F16939 |
| RCEP F | 2025 | 2025 | 75 | F!G16939 |
| RCEP F | 2026 | 2026 | 75 | F!H16939 |
| RCEP F | 2027 | 2027 | 75 | F!I16939 |
| VIFTA | 2024 | 2024 | 67.5 | VI!F15887 |
| VIFTA | 2025 | 2025 | 60 | VI!G15887 |
| VIFTA | 2026 | 2026 | 52.5 | VI!H15887 |
| VIFTA | 2027 | 2027 | 45 | VI!I15887 |

## 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): HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg) | | 23/2019/QĐ-TTg | Read the referenced instruments. | 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%, VCFTA 87%: 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 8711.20 has 14 lines; 8711.20.91 is distinguished from its siblings by: Motocross motorcycles. | 8711.20.11 Motocross motorcycles; 8711.20.12 Mopeds or motorised bicycles; 8711.20.13 Pocket motorcycles; 8711.20.14 Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc; 8711.20.15 Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc; 8711.20.16 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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL2: Xe mô tô hai bánh, xe mô tô ba bánh có dung tích xi lanh trên 125 cm3; | | 174/2025/NĐ-CP - PL2 | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II). | Not verified – check required |
| TAX-002 | YELLOW | Subject to excise tax | The excise column shows "20". | | 66/2025/QH15 | Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15). | Not verified – check required |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8711.20.91. 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 8711.20.91 was checked against BT2026 (cell BT2026!N17610), 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 |
|---|
| HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg) |

| Item policy |
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| 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.