Vietnam Tariff Intelligence

HS 8712.00.90 detail

HS code	8712.00.90
Description	Bicycles and other cycles (including delivery tricycles), not motorised / - Other
Unit	chiếc
Generated	30/10/2026 09:45:33
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/87120090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	67.5	67.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17653
Preferential (MFN)	45	45%	26/2023/NĐ-CP	2023-07-15	BT2026!N17653
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17653
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
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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
ACFTA	10 (-BN, KH, ID, MM)	10% (except BN, KH, ID, MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
EVFTA	16,3	16.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	16,3	16.3%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	31.5	31.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	45	45%	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	45	45%	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
AJCEP	50	50%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		10	AC!E16971
ATIGA	2022	2022	0	AT!E16900
ATIGA	2023	2023	0	AT!F16900
ATIGA	2024	2024	0	AT!G16900
ATIGA	2025	2025	0	AT!H16900
ATIGA	2026	2026	0	AT!I16900
ATIGA	2027	2027	0	AT!J16900
AJCEP	30/12/2022 - 31/3/2023	2022	80	AJ!E16956
AJCEP	01/4/2023 - 31/3/2024	2023	50	AJ!F16956
AJCEP	01/4/2024 - 31/3/2025	2024	50	AJ!G16956
AJCEP	01/4/2025 - 31/3/2026	2025	50	AJ!H16956
AJCEP	01/4/2026 - 31/3/2027	2026	50	AJ!I16956

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	50	AJ!J16956
VJEPA	30/12/2022 - 31/3/2023	2022	80	VJ!E16957
VJEPA	01/4/2023 - 31/3/2024	2023	80	VJ!F16957
VJEPA	01/4/2024 - 31/3/2025	2024	50	VJ!G16957
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16957
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16957
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16957
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F16962
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16917
AIFTA	30/12/2022	2022	*	AI!F16914
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16914
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16914
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16914
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16914
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16914
VKFTA	2022	2022	45	VK!E16960
VKFTA	2023	2023	45	VK!F16960
VKFTA	2024	2024	45	VK!G16960
VKFTA	2025	2025	45	VK!H16960
VKFTA	2026	2026	45	VK!I16960
VKFTA	2027	2027	45	VK!J16960
VCFTA	2022	2022	12	VC!D17022
VCFTA	2023	2023	6	VC!E17022
VCFTA	2024	2024	0	VC!F17022
VCFTA	2025	2025	0	VC!G17022
VCFTA	2026	2026	0	VC!H17022

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	0	VC!I17022
VN-EAEU	2022	2022	0	EAV!D16998
VN-EAEU	2023	2023	0	EAV!E16998
VN-EAEU	2024	2024	0	EAV!F16998
VN-EAEU	2025	2025	0	EAV!G16998
VN-EAEU	2026	2026	0	EAV!H16998
VN-EAEU	2027	2027	0	EAV!I16998
AHKFTA	2022	2022	*	AKH!D16993
AHKFTA	2023	2023	*	AKH!E16993
AHKFTA	2024	2024	*	AKH!F16993
AHKFTA	2025	2025	*	AKH!G16993
AHKFTA	2026	2026	*	AKH!H16993
AHKFTA	2027	2027	*	AKH!I16993
EVFTA	2022	2022	32,7	EV-NK!D17023
EVFTA	2023	2023	28,6	EV-NK!E17023
EVFTA	2024	2024	24,5	EV-NK!F17023
EVFTA	2025	2025	20,4	EV-NK!G17023
EVFTA	2026	2026	16,3	EV-NK!H17023
EVFTA	2027	2027	12,2	EV-NK!I17023
UKVFTA	2022	2022	32,7	UKV!D17022
UKVFTA	2023	2023	28,6	UKV!E17022
UKVFTA	2024	2024	24,5	UKV!F17022
UKVFTA	2025	2025	20,4	UKV!G17022
UKVFTA	2026	2026	16,3	UKV!H17022
UKVFTA	2027	2027	12,2	UKV!I17022
CPTPP	(I)	2021 (DERIVED)	22,5	CPTPP!D17116

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)	16,8	CPTPP!E17116
CPTPP	(III)	2023 (DERIVED)	11,2	CPTPP!F17116
CPTPP	(IV)	2024 (DERIVED)	5,6	CPTPP!G17116
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17116
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17116
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17116
RCEP A	2022	2022	45	RCEPT-A!D16985
RCEP A	2023	2023	45	RCEPT-A!E16985
RCEP A	2024	2024	45	RCEPT-A!F16985
RCEP A	2025	2025	45	RCEPT-A!G16985
RCEP A	2026	2026	45	RCEPT-A!H16985
RCEP A	2027	2027	45	RCEPT-A!I16985
RCEP B	2022	2022	45	B!D16985
RCEP B	2023	2023	45	B!E16985
RCEP B	2024	2024	45	B!F16985
RCEP B	2025	2025	45	B!G16985
RCEP B	2026	2026	45	B!H16985
RCEP B	2027	2027	45	B!I16985
RCEP C	2022	2022	45	C!D16983
RCEP C	2023	2023	45	C!E16983
RCEP C	2024	2024	45	C!F16983
RCEP C	2025	2025	45	C!G16983
RCEP C	2026	2026	45	C!H16983
RCEP C	2027	2027	45	C!I16983
RCEP D	2022	2022	45	D!D16982
RCEP D	2023	2023	45	D!E16982

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	45	D!F16982
RCEP D	2025	2025	45	D!G16982
RCEP D	2026	2026	45	D!H16982
RCEP D	2027	2027	45	D!I16982
RCEP E	2022	2022	45	E!D16986
RCEP E	2023	2023	45	E!E16986
RCEP E	2024	2024	45	E!F16986
RCEP E	2025	2025	45	E!G16986
RCEP E	2026	2026	45	E!H16986
RCEP E	2027	2027	45	E!I16986
RCEP F	2022	2022	45	F!D16985
RCEP F	2023	2023	45	F!E16985
RCEP F	2024	2024	45	F!F16985
RCEP F	2025	2025	45	F!G16985
RCEP F	2026	2026	45	F!H16985
RCEP F	2027	2027	45	F!I16985
VIFTA	2024	2024	40.5	VI!F15930
VIFTA	2025	2025	36	VI!G15930
VIFTA	2026	2026	31.5	VI!H15930
VIFTA	2027	2027	27	VI!I15930

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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 45%, RCEP (Annex B) 45%, RCEP (Annex C) 45%, RCEP (Annex D) 45%, RCEP (Annex E) 45%, RCEP (Annex F) 45%, VKFTA 45%, AJCEP 50%, AKFTA 50%: the preferential rate is equal to or higher than the MFN rate (45%) in the source tariff – claiming the FTA brings no saving.	MFN 45%		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 8712.00 has 4 lines; 8712.00.90 is distinguished from its siblings by: Other.	8712.00.10 Racing bicycles; 8712.00.20 Bicycles designed to be ridden by children; 8712.00.30 Other bicycles	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 8712.00.90. 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 45% for 8712.00.90 was checked against BT2026 (cell BT2026!N17653), 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)

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.