Vietnam Tariff Intelligence

HS 8713.90.00 detail

HS code	8713.90.00
Description	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled / - Other
Unit	chiếc
Generated	31/10/2026 21:36:06
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/87139000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17656
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17656
VAT	*/8/10	* / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17656
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
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)		0	AC!E16975
ATIGA	2022	2022	0	AT!E16904
ATIGA	2023	2023	0	AT!F16904
ATIGA	2024	2024	0	AT!G16904
ATIGA	2025	2025	0	AT!H16904
ATIGA	2026	2026	0	AT!I16904
ATIGA	2027	2027	0	AT!J16904
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16960
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16960
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16960

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16960
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16960
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16960
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16961
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16961
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16961
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16961
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16961
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16961
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16966
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16921
AIFTA	30/12/2022	2022	0	AI!F16918
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G16918
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H16918
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I16918
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J16918
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K16918
VKFTA	2022	2022	0	VK!E16964
VKFTA	2023	2023	0	VK!F16964
VKFTA	2024	2024	0	VK!G16964
VKFTA	2025	2025	0	VK!H16964
VKFTA	2026	2026	0	VK!I16964
VKFTA	2027	2027	0	VK!J16964
VCFTA	2022	2022	0	VC!D17026
VCFTA	2023	2023	0	VC!E17026
VCFTA	2024	2024	0	VC!F17026

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17026
VCFTA	2026	2026	0	VC!H17026
VCFTA	2027	2027	0	VC!I17026
VN-EAEU	2022	2022	*	EAV!D17002
VN-EAEU	2023	2023	*	EAV!E17002
VN-EAEU	2024	2024	*	EAV!F17002
VN-EAEU	2025	2025	*	EAV!G17002
VN-EAEU	2026	2026	*	EAV!H17002
VN-EAEU	2027	2027	*	EAV!I17002
AHKFTA	2022	2022	0	AKH!D16997
AHKFTA	2023	2023	0	AKH!E16997
AHKFTA	2024	2024	0	AKH!F16997
AHKFTA	2025	2025	0	AKH!G16997
AHKFTA	2026	2026	0	AKH!H16997
AHKFTA	2027	2027	0	AKH!I16997
EVFTA	2022	2022	0	EV-NK!D17027
EVFTA	2023	2023	0	EV-NK!E17027
EVFTA	2024	2024	0	EV-NK!F17027
EVFTA	2025	2025	0	EV-NK!G17027
EVFTA	2026	2026	0	EV-NK!H17027
EVFTA	2027	2027	0	EV-NK!I17027
UKVFTA	2022	2022	0	UKV!D17026
UKVFTA	2023	2023	0	UKV!E17026
UKVFTA	2024	2024	0	UKV!F17026
UKVFTA	2025	2025	0	UKV!G17026
UKVFTA	2026	2026	0	UKV!H17026

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17026
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17120
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17120
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17120
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17120
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17120
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17120
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17120
RCEP A	2022	2022	0	RCEPT-A!D16989
RCEP A	2023	2023	0	RCEPT-A!E16989
RCEP A	2024	2024	0	RCEPT-A!F16989
RCEP A	2025	2025	0	RCEPT-A!G16989
RCEP A	2026	2026	0	RCEPT-A!H16989
RCEP A	2027	2027	0	RCEPT-A!I16989
RCEP B	2022	2022	0	B!D16989
RCEP B	2023	2023	0	B!E16989
RCEP B	2024	2024	0	B!F16989
RCEP B	2025	2025	0	B!G16989
RCEP B	2026	2026	0	B!H16989
RCEP B	2027	2027	0	B!I16989
RCEP C	2022	2022	0	C!D16987
RCEP C	2023	2023	0	C!E16987
RCEP C	2024	2024	0	C!F16987
RCEP C	2025	2025	0	C!G16987
RCEP C	2026	2026	0	C!H16987
RCEP C	2027	2027	0	C!I16987

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D16986
RCEP D	2023	2023	0	D!E16986
RCEP D	2024	2024	0	D!F16986
RCEP D	2025	2025	0	D!G16986
RCEP D	2026	2026	0	D!H16986
RCEP D	2027	2027	0	D!I16986
RCEP E	2022	2022	0	E!D16990
RCEP E	2023	2023	0	E!E16990
RCEP E	2024	2024	0	E!F16990
RCEP E	2025	2025	0	E!G16990
RCEP E	2026	2026	0	E!H16990
RCEP E	2027	2027	0	E!I16990
RCEP F	2022	2022	0	F!D16989
RCEP F	2023	2023	0	F!E16989
RCEP F	2024	2024	0	F!F16989
RCEP F	2025	2025	0	F!G16989
RCEP F	2026	2026	0	F!H16989
RCEP F	2027	2027	0	F!I16989
VIFTA	2024	2024	0	VI!F15933
VIFTA	2025	2025	0	VI!G15933
VIFTA	2026	2026	0	VI!H15933
VIFTA	2027	2027	0	VI!I15933

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (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
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 8713.90.00. 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 0% for 8713.90.00 was checked against BT2026 (cell BT2026!N17656), 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
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (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.