

HS 8715.00.00 detail

HS code	8715.00.00
Description	Baby carriages and parts thereof
Unit	chiếc
Generated	30/10/2026 12:18:24
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/87150000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17702
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N17702
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17702
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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-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
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	6	6%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.1	17.1%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17023
ATIGA	2022	2022	0	AT!E16952

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F16952
ATIGA	2024	2024	0	AT!G16952
ATIGA	2025	2025	0	AT!H16952
ATIGA	2026	2026	0	AT!I16952
ATIGA	2027	2027	0	AT!J16952
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17008
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17008
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17008
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17008
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17008
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17008
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17009
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17009
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17009
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17009
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17009
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17009
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17014
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16969
AIFTA	30/12/2022	2022	0	AI!F16966
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G16966
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H16966
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I16966
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J16966
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K16966
VKFTA	2022	2022	0	VK!E17012

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17012
VKFTA	2024	2024	0	VK!G17012
VKFTA	2025	2025	0	VK!H17012
VKFTA	2026	2026	0	VK!I17012
VKFTA	2027	2027	0	VK!J17012
VCFTA	2022	2022	13	VC!D17074
VCFTA	2023	2023	11	VC!E17074
VCFTA	2024	2024	9	VC!F17074
VCFTA	2025	2025	8	VC!G17074
VCFTA	2026	2026	6	VC!H17074
VCFTA	2027	2027	4	VC!I17074
VN-EAEU	2022	2022	0	EAV!D17050
VN-EAEU	2023	2023	0	EAV!E17050
VN-EAEU	2024	2024	0	EAV!F17050
VN-EAEU	2025	2025	0	EAV!G17050
VN-EAEU	2026	2026	0	EAV!H17050
VN-EAEU	2027	2027	0	EAV!I17050
AHKFTA	2022	2022	18	AKH!D17045
AHKFTA	2023	2023	12	AKH!E17045
AHKFTA	2024	2024	12	AKH!F17045
AHKFTA	2025	2025	6	AKH!G17045
AHKFTA	2026	2026	6	AKH!H17045
AHKFTA	2027	2027	0	AKH!I17045
EVFTA	2022	2022	21,8	EV-NK!D17075
EVFTA	2023	2023	19	EV-NK!E17075
EVFTA	2024	2024	16,3	EV-NK!F17075

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	13,6	EV-NK!G17075
EVFTA	2026	2026	10,9	EV-NK!H17075
EVFTA	2027	2027	8,1	EV-NK!I17075
UKVFTA	2022	2022	21,8	UKV!D17074
UKVFTA	2023	2023	19	UKV!E17074
UKVFTA	2024	2024	16,3	UKV!F17074
UKVFTA	2025	2025	13,6	UKV!G17074
UKVFTA	2026	2026	10,9	UKV!H17074
UKVFTA	2027	2027	8,1	UKV!I17074
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17168
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17168
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17168
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17168
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17168
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17168
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17168
RCEP A	2022	2022	27	RCEPT-A!D17037
RCEP A	2023	2023	24	RCEPT-A!E17037
RCEP A	2024	2024	21	RCEPT-A!F17037
RCEP A	2025	2025	18	RCEPT-A!G17037
RCEP A	2026	2026	15	RCEPT-A!H17037
RCEP A	2027	2027	12	RCEPT-A!I17037
RCEP B	2022	2022	27	B!D17037
RCEP B	2023	2023	24	B!E17037
RCEP B	2024	2024	21	B!F17037
RCEP B	2025	2025	18	B!G17037

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	15	B!H17037
RCEP B	2027	2027	12	B!I17037
RCEP C	2022	2022	27	C!D17035
RCEP C	2023	2023	24	C!E17035
RCEP C	2024	2024	21	C!F17035
RCEP C	2025	2025	18	C!G17035
RCEP C	2026	2026	15	C!H17035
RCEP C	2027	2027	12	C!I17035
RCEP D	2022	2022	27,3	D!D17034
RCEP D	2023	2023	24,5	D!E17034
RCEP D	2024	2024	21,8	D!F17034
RCEP D	2025	2025	19,1	D!G17034
RCEP D	2026	2026	16,4	D!H17034
RCEP D	2027	2027	13,6	D!I17034
RCEP E	2022	2022	27	E!D17038
RCEP E	2023	2023	24	E!E17038
RCEP E	2024	2024	21	E!F17038
RCEP E	2025	2025	18	E!G17038
RCEP E	2026	2026	15	E!H17038
RCEP E	2027	2027	12	E!I17038
RCEP F	2022	2022	27	F!D17037
RCEP F	2023	2023	24	F!E17037
RCEP F	2024	2024	21	F!F17037
RCEP F	2025	2025	18	F!G17037
RCEP F	2026	2026	15	F!H17037
RCEP F	2027	2027	12	F!I17037

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	25.7	VI!F15979
VIFTA	2025	2025	21.4	VI!G15979
VIFTA	2026	2026	17.1	VI!H15979
VIFTA	2027	2027	12.9	VI!!15979

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): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)		765/QĐ-BCT	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 8715.00.00. 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 30% for 8715.00.00 was checked against BT2026 (cell BT2026!N17702), 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
DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)

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.