Vietnam Tariff Intelligence

HS 8712.00.10 detail

HS code	8712.00.10
Description	Bicycles and other cycles (including delivery tricycles), not motorised / - Racing bicycles
Unit	chiếc
Generated	05/11/2026 11:58:42
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/87120010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17650
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N17650
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17650
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
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
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-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	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,3	3.3%	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
RCEP (Annex E)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,4	3.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	3,8	3.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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
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)		0	AC!E16968
ATIGA	2022	2022	0	AT!E16897
ATIGA	2023	2023	0	AT!F16897
ATIGA	2024	2024	0	AT!G16897
ATIGA	2025	2025	0	AT!H16897
ATIGA	2026	2026	0	AT!I16897
ATIGA	2027	2027	0	AT!J16897
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16953
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16953
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16953

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16953
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16953
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16953
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16954
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16954
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16954
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16954
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16954
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16954
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16959
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16914
AIFTA	30/12/2022	2022	*	AI!F16911
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G16911
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H16911
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I16911
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J16911
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K16911
VKFTA	2022	2022	0	VK!E16957
VKFTA	2023	2023	0	VK!F16957
VKFTA	2024	2024	0	VK!G16957
VKFTA	2025	2025	0	VK!H16957
VKFTA	2026	2026	0	VK!I16957
VKFTA	2027	2027	0	VK!J16957
VCFTA	2022	2022	5	VC!D17019
VCFTA	2023	2023	5	VC!E17019
VCFTA	2024	2024	0	VC!F17019

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17019
VCFTA	2026	2026	0	VC!H17019
VCFTA	2027	2027	0	VC!I17019
VN-EAEU	2022	2022	0	EAV!D16995
VN-EAEU	2023	2023	0	EAV!E16995
VN-EAEU	2024	2024	0	EAV!F16995
VN-EAEU	2025	2025	0	EAV!G16995
VN-EAEU	2026	2026	0	EAV!H16995
VN-EAEU	2027	2027	0	EAV!I16995
AHKFTA	2022	2022	3	AKH!D16990
AHKFTA	2023	2023	2	AKH!E16990
AHKFTA	2024	2024	2	AKH!F16990
AHKFTA	2025	2025	1	AKH!G16990
AHKFTA	2026	2026	1	AKH!H16990
AHKFTA	2027	2027	0	AKH!I16990
EVFTA	2022	2022	3,6	EV-NK!D17020
EVFTA	2023	2023	3,1	EV-NK!E17020
EVFTA	2024	2024	2,7	EV-NK!F17020
EVFTA	2025	2025	2,2	EV-NK!G17020
EVFTA	2026	2026	1,8	EV-NK!H17020
EVFTA	2027	2027	1,3	EV-NK!I17020
UKVFTA	2022	2022	3,6	UKV!D17019
UKVFTA	2023	2023	3,1	UKV!E17019
UKVFTA	2024	2024	2,7	UKV!F17019
UKVFTA	2025	2025	2,2	UKV!G17019
UKVFTA	2026	2026	1,8	UKV!H17019

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,3	UKV!I17019
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17113
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17113
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17113
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17113
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17113
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17113
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17113
RCEP A	2022	2022	4,7	RCEPT-A!D16982
RCEP A	2023	2023	4,3	RCEPT-A!E16982
RCEP A	2024	2024	4	RCEPT-A!F16982
RCEP A	2025	2025	3,7	RCEPT-A!G16982
RCEP A	2026	2026	3,3	RCEPT-A!H16982
RCEP A	2027	2027	3	RCEPT-A!I16982
RCEP B	2022	2022	4,7	B!D16982
RCEP B	2023	2023	4,3	B!E16982
RCEP B	2024	2024	4	B!F16982
RCEP B	2025	2025	3,7	B!G16982
RCEP B	2026	2026	3,3	B!H16982
RCEP B	2027	2027	3	B!I16982
RCEP C	2022	2022	4,8	C!D16980
RCEP C	2023	2023	4,5	C!E16980
RCEP C	2024	2024	4,3	C!F16980
RCEP C	2025	2025	4	C!G16980
RCEP C	2026	2026	3,8	C!H16980
RCEP C	2027	2027	3,5	C!I16980

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,7	D!D16979
RCEP D	2023	2023	4,4	D!E16979
RCEP D	2024	2024	4,1	D!F16979
RCEP D	2025	2025	3,8	D!G16979
RCEP D	2026	2026	3,4	D!H16979
RCEP D	2027	2027	3,1	D!I16979
RCEP E	2022	2022	4,7	E!D16983
RCEP E	2023	2023	4,3	E!E16983
RCEP E	2024	2024	4	E!F16983
RCEP E	2025	2025	3,7	E!G16983
RCEP E	2026	2026	3,3	E!H16983
RCEP E	2027	2027	3	E!I16983
RCEP F	2022	2022	4,7	F!D16982
RCEP F	2023	2023	4,3	F!E16982
RCEP F	2024	2024	4	F!F16982
RCEP F	2025	2025	3,7	F!G16982
RCEP F	2026	2026	3,3	F!H16982
RCEP F	2027	2027	3	F!I16982
VIFTA	2024	2024	4.3	VI!F15927
VIFTA	2025	2025	3.6	VI!G15927
VIFTA	2026	2026	2.9	VI!H15927
VIFTA	2027	2027	2.1	VI!I15927

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8712.00 has 4 lines; 8712.00.10 is distinguished from its siblings by: Racing bicycles.	8712.00.20 Bicycles designed to be ridden by children; 8712.00.30 Other bicycles; 8712.00.90 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 8712.00.10. 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 5% for 8712.00.10 was checked against BT2026 (cell BT2026!N17650), 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.