Vietnam Tariff Intelligence

HS 8713.10.00 detail

HS code	8713.10.00
Description	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled / - Not mechanically propelled
Unit	chiếc
Generated	09/11/2026 03:17:05
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/87131000/

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!K17655
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17655
VAT	*/8/10	* / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17655
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!E16974
ATIGA	2022	2022	0	AT!E16903
ATIGA	2023	2023	0	AT!F16903
ATIGA	2024	2024	0	AT!G16903
ATIGA	2025	2025	0	AT!H16903
ATIGA	2026	2026	0	AT!I16903
ATIGA	2027	2027	0	AT!J16903
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E16959
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F16959
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G16959

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H16959
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I16959
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J16959
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E16960
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F16960
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G16960
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H16960
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I16960
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J16960
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F16965
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H16920
AIFTA	30/12/2022	2022	0	AI!F16917
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G16917
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H16917
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I16917
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J16917
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K16917
VKFTA	2022	2022	0	VK!E16963
VKFTA	2023	2023	0	VK!F16963
VKFTA	2024	2024	0	VK!G16963
VKFTA	2025	2025	0	VK!H16963
VKFTA	2026	2026	0	VK!I16963
VKFTA	2027	2027	0	VK!J16963
VCFTA	2022	2022	0	VC!D17025
VCFTA	2023	2023	0	VC!E17025
VCFTA	2024	2024	0	VC!F17025

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17025
VCFTA	2026	2026	0	VC!H17025
VCFTA	2027	2027	0	VC!I17025
VN-EAEU	2022	2022	*	EAV!D17001
VN-EAEU	2023	2023	*	EAV!E17001
VN-EAEU	2024	2024	*	EAV!F17001
VN-EAEU	2025	2025	*	EAV!G17001
VN-EAEU	2026	2026	*	EAV!H17001
VN-EAEU	2027	2027	*	EAV!I17001
AHKFTA	2022	2022	0	AKH!D16996
AHKFTA	2023	2023	0	AKH!E16996
AHKFTA	2024	2024	0	AKH!F16996
AHKFTA	2025	2025	0	AKH!G16996
AHKFTA	2026	2026	0	AKH!H16996
AHKFTA	2027	2027	0	AKH!I16996
EVFTA	2022	2022	0	EV-NK!D17026
EVFTA	2023	2023	0	EV-NK!E17026
EVFTA	2024	2024	0	EV-NK!F17026
EVFTA	2025	2025	0	EV-NK!G17026
EVFTA	2026	2026	0	EV-NK!H17026
EVFTA	2027	2027	0	EV-NK!I17026
UKVFTA	2022	2022	0	UKV!D17025
UKVFTA	2023	2023	0	UKV!E17025
UKVFTA	2024	2024	0	UKV!F17025
UKVFTA	2025	2025	0	UKV!G17025
UKVFTA	2026	2026	0	UKV!H17025

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17025
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17119
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17119
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17119
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17119
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17119
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17119
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17119
RCEP A	2022	2022	0	RCEPT-A!D16988
RCEP A	2023	2023	0	RCEPT-A!E16988
RCEP A	2024	2024	0	RCEPT-A!F16988
RCEP A	2025	2025	0	RCEPT-A!G16988
RCEP A	2026	2026	0	RCEPT-A!H16988
RCEP A	2027	2027	0	RCEPT-A!I16988
RCEP B	2022	2022	0	B!D16988
RCEP B	2023	2023	0	B!E16988
RCEP B	2024	2024	0	B!F16988
RCEP B	2025	2025	0	B!G16988
RCEP B	2026	2026	0	B!H16988
RCEP B	2027	2027	0	B!I16988
RCEP C	2022	2022	0	C!D16986
RCEP C	2023	2023	0	C!E16986
RCEP C	2024	2024	0	C!F16986
RCEP C	2025	2025	0	C!G16986
RCEP C	2026	2026	0	C!H16986
RCEP C	2027	2027	0	C!I16986

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D16985
RCEP D	2023	2023	0	D!E16985
RCEP D	2024	2024	0	D!F16985
RCEP D	2025	2025	0	D!G16985
RCEP D	2026	2026	0	D!H16985
RCEP D	2027	2027	0	D!I16985
RCEP E	2022	2022	0	E!D16989
RCEP E	2023	2023	0	E!E16989
RCEP E	2024	2024	0	E!F16989
RCEP E	2025	2025	0	E!G16989
RCEP E	2026	2026	0	E!H16989
RCEP E	2027	2027	0	E!I16989
RCEP F	2022	2022	0	F!D16988
RCEP F	2023	2023	0	F!E16988
RCEP F	2024	2024	0	F!F16988
RCEP F	2025	2025	0	F!G16988
RCEP F	2026	2026	0	F!H16988
RCEP F	2027	2027	0	F!I16988
VIFTA	2024	2024	0	VI!F15932
VIFTA	2025	2025	0	VI!G15932
VIFTA	2026	2026	0	VI!H15932
VIFTA	2027	2027	0	VI!I15932

Advisory & warnings

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

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 8713.10.00. 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 8713.10.00 was checked against BT2026 (cell BT2026!N17655), 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

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.