Vietnam Tariff Intelligence

# Detalle del SA 9504.20.90

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|---|---|
| **Código SA** | 9504.20.90 |
| **Descripción** | Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment / - Articles and accessories for billiards of all kinds: / - - Other |
| **Unidad** | kg/chiếc |
| **Generado** | 09/11/2026 13:13:02 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://mail.vietnamtariff.com/hs-code/95042090/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 37.5 | 37,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18742 |
| Preferencial (NMF) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N18742 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18742 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| AHKFTA | 5 | 5% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Anexo C) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 13,6 | 13,6% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 17.5 | 17,5% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |
| VCFTA | 26 | 26% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E18014 |
| ATIGA | 2022 | 2022 | 0 | AT!E17943 |
| ATIGA | 2023 | 2023 | 0 | AT!F17943 |
| ATIGA | 2024 | 2024 | 0 | AT!G17943 |
| ATIGA | 2025 | 2025 | 0 | AT!H17943 |
| ATIGA | 2026 | 2026 | 0 | AT!I17943 |
| ATIGA | 2027 | 2027 | 0 | AT!J17943 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E17999 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F17999 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G17999 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H17999 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I17999 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J17999 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E18000 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F18000 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G18000 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H18000 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I18000 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J18000 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F18005 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H17962 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F17957 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G17957 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H17957 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I17957 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J17957 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K17957 |
| VKFTA | 2022 | 2022 | 0 | VK!E18005 |
| VKFTA | 2023 | 2023 | 0 | VK!F18005 |
| VKFTA | 2024 | 2024 | 0 | VK!G18005 |
| VKFTA | 2025 | 2025 | 0 | VK!H18005 |
| VKFTA | 2026 | 2026 | 0 | VK!I18005 |
| VKFTA | 2027 | 2027 | 0 | VK!J18005 |
| VCFTA | 2022 | 2022 | 32 | VC!D18069 |
| VCFTA | 2023 | 2023 | 32 | VC!E18069 |
| VCFTA | 2024 | 2024 | 26 | VC!F18069 |
| VCFTA | 2025 | 2025 | 26 | VC!G18069 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 26 | VC!H18069 |
| VCFTA | 2027 | 2027 | 26 | VC!I18069 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D18043 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E18043 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F18043 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G18043 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H18043 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I18043 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D18036 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E18036 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F18036 |
| AHKFTA | 2025 | 2025 | 5 | AKH!G18036 |
| AHKFTA | 2026 | 2026 | 5 | AKH!H18036 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I18036 |
| EVFTA | 2022 | 2022 | 6,2 | EV-NK!D18066 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E18066 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F18066 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G18066 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H18066 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I18066 |
| UKVFTA | 2022 | 2022 | 6,2 | UKV!D18065 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E18065 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F18065 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G18065 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H18065 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I18065 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D18159 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E18159 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F18159 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G18159 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H18159 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I18159 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J18159 |
| RCEP A | 2022 | 2022 | 22,5 | RCEPT-A!D18030 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E18030 |
| RCEP A | 2024 | 2024 | 17,5 | RCEPT-A!F18030 |
| RCEP A | 2025 | 2025 | 15 | RCEPT-A!G18030 |
| RCEP A | 2026 | 2026 | 12,5 | RCEPT-A!H18030 |
| RCEP A | 2027 | 2027 | 10 | RCEPT-A!I18030 |
| RCEP B | 2022 | 2022 | 22,5 | B!D18030 |
| RCEP B | 2023 | 2023 | 20 | B!E18030 |
| RCEP B | 2024 | 2024 | 17,5 | B!F18030 |
| RCEP B | 2025 | 2025 | 15 | B!G18030 |
| RCEP B | 2026 | 2026 | 12,5 | B!H18030 |
| RCEP B | 2027 | 2027 | 10 | B!I18030 |
| RCEP C | 2022 | 2022 | 22,5 | C!D18028 |
| RCEP C | 2023 | 2023 | 20 | C!E18028 |
| RCEP C | 2024 | 2024 | 17,5 | C!F18028 |
| RCEP C | 2025 | 2025 | 15 | C!G18028 |
| RCEP C | 2026 | 2026 | 12,5 | C!H18028 |
| RCEP C | 2027 | 2027 | 10 | C!I18028 |
| RCEP D | 2022 | 2022 | 22,7 | D!D18027 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 20,5 | D!E18027 |
| RCEP D | 2024 | 2024 | 18,2 | D!F18027 |
| RCEP D | 2025 | 2025 | 15,9 | D!G18027 |
| RCEP D | 2026 | 2026 | 13,6 | D!H18027 |
| RCEP D | 2027 | 2027 | 11,4 | D!I18027 |
| RCEP E | 2022 | 2022 | 22,5 | E!D18032 |
| RCEP E | 2023 | 2023 | 20 | E!E18032 |
| RCEP E | 2024 | 2024 | 17,5 | E!F18032 |
| RCEP E | 2025 | 2025 | 15 | E!G18032 |
| RCEP E | 2026 | 2026 | 12,5 | E!H18032 |
| RCEP E | 2027 | 2027 | 10 | E!I18032 |
| RCEP F | 2022 | 2022 | 22,5 | F!D18030 |
| RCEP F | 2023 | 2023 | 20 | F!E18030 |
| RCEP F | 2024 | 2024 | 17,5 | F!F18030 |
| RCEP F | 2025 | 2025 | 15 | F!G18030 |
| RCEP F | 2026 | 2026 | 12,5 | F!H18030 |
| RCEP F | 2027 | 2027 | 10 | F!I18030 |
| VIFTA | 2024 | 2024 | 22.5 | VI!F16904 |
| VIFTA | 2025 | 2025 | 20 | VI!G16904 |
| VIFTA | 2026 | 2026 | 17.5 | VI!H16904 |
| VIFTA | 2027 | 2027 | 15 | VI!I16904 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) | | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrumento citado en la fuente; vigencia no verificada |
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013 | YELLOW | FTA rate not lower than MFN | VCFTA 26%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving. | MFN 25% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 9504.20 has 3 lines; 9504.20.90 is distinguished from its siblings by: Other. | 9504.20.20 Tables for billiards of all kinds; 9504.20.30 Billiard chalks | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 9504.20.90. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 25% for 9504.20.90 was checked against BT2026 (cell BT2026!N18742), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
| --- |
| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) |
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.