

Détail du SH 9504.90.92

|                        |                                                                                                                                                                                                                                                                                                                                                             |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 9504.90.92                                                                                                                                                                                                                                                                                                                                                  |
| Description            | 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 / - Other: / - - Other: / - - - Tables designed for games: / - - - - Of wood or of plastics |
| Unité                  | chiếc                                                                                                                                                                                                                                                                                                                                                       |
| Généré le              | 31/10/2026 18:32:30                                                                                                                                                                                                                                                                                                                                         |
| Version des données    | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                  |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                                                                                                                                                                                            |
| Lien                   | <a href="https://mail.vietnamtariff.com/hs-code/95049092/">https://mail.vietnamtariff.com/hs-code/95049092/</a>                                                                                                                                                                                                                                             |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source        |
|-------------------------------|---------------|-------------------------|----------------|------------|---------------|
| Droit d'importation ordinaire | 37.5          | 37,5%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18766 |
| Préférentiel (NPF)            | 25            | 25%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N18766 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18766 |
| Taxe spéciale de consommation |               | Aucune donnée           |                |            |               |
| Taxe environnementale         |               | Aucune donnée           |                |            |               |
| Droit d'exportation           |               | Aucune donnée           |                |            |               |
| Taux à l'exportation CPTPP    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation EVFTA    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation UKVFTA   |               | Aucune donnée           |                |            |               |

Taux préférentiels spéciaux (ALE) - 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|-----|---------------|------|------------------|---------|---------------------|----------------|--------|
|-----|---------------|------|------------------|---------|---------------------|----------------|--------|

|                    |        |              |                           |                                           |                                      |                    |            |
|--------------------|--------|--------------|---------------------------|-------------------------------------------|--------------------------------------|--------------------|------------|
| AANZFTA            | 0      | 0%           | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA              | 0      | 0%           | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AIFTA              | 0      | 0%           | Tarif consolidé<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad valorem |
| AJCEP              | 0      | 0%           | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA              | 0(-KH) | 0% (sauf KH) | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA              | 0      | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP              | 0      | 0%           | Tarif consolidé<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| EVFTA              | 0      | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>A) | 0      | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>B) | 0      | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>C) | 0      | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>D) | 0      | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>E) | 0      | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>F) | 0      | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA             | 0      | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |
| VCFTA              | 0      | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | VC                                   | 112/2022/NĐ-<br>CP | Ad valorem |

|         |      |               |                           |                       |                       |                |               |
|---------|------|---------------|---------------------------|-----------------------|-----------------------|----------------|---------------|
| VJEPA   | 0    | 0%            | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem    |
| VKFTA   | 0    | 0%            | Tarif consolidé<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem    |
| VN-EAEU | 0    | 0%            | Tarif consolidé<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem    |
| VN-LAO  | 0    | 0%            | Tarif consolidé<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem    |
| AHKFTA  | 5    | 5%            | Tarif consolidé<br>BT2026 | 2026                  | AHK                   | 123/2022/NĐ-CP | Ad valorem    |
| VIFTA   | 14.3 | 14,3%         | Tarif consolidé<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem    |
| VN-CAM  |      | Aucune donnée | Aucune donnée             |                       | S                     | 56/2026/NĐ-CP  | Aucune donnée |
| VNCU    |      | Aucune donnée | Aucune donnée             |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

### Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source    |
|-------|----------------------------------------|-------|---------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E18038 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E17967 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F17967 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G17967 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H17967 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I17967 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J17967 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 2             | AJ!E18023 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F18023 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G18023 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H18023 |

| FTA     | Période                                | Année | Valeur source | Source      |
|---------|----------------------------------------|-------|---------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I18023   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J18023   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E18024   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F18024   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G18024   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H18024   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I18024   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J18024   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F18029   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H17986 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F17981   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G17981   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H17981   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I17981   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J17981   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K17981   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E18029   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F18029   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G18029   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H18029   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I18029   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J18029   |
| VCFTA   | 2022                                   | 2022  | 5             | VC!D18093   |
| VCFTA   | 2023                                   | 2023  | 2             | VC!E18093   |
| VCFTA   | 2024                                   | 2024  | 0             | VC!F18093   |
| VCFTA   | 2025                                   | 2025  | 0             | VC!G18093   |

| FTA     | Période | Année | Valeur source | Source       |
|---------|---------|-------|---------------|--------------|
| VCFTA   | 2026    | 2026  | 0             | VC!H18093    |
| VCFTA   | 2027    | 2027  | 0             | VC!I18093    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D18067   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E18067   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F18067   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G18067   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H18067   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I18067   |
| AHKFTA  | 2022    | 2022  | 15            | AKH!D18060   |
| AHKFTA  | 2023    | 2023  | 10            | AKH!E18060   |
| AHKFTA  | 2024    | 2024  | 10            | AKH!F18060   |
| AHKFTA  | 2025    | 2025  | 5             | AKH!G18060   |
| AHKFTA  | 2026    | 2026  | 5             | AKH!H18060   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I18060   |
| EVFTA   | 2022    | 2022  | 6,2           | EV-NK!D18090 |
| EVFTA   | 2023    | 2023  | 0             | EV-NK!E18090 |
| EVFTA   | 2024    | 2024  | 0             | EV-NK!F18090 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G18090 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H18090 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I18090 |
| UKVFTA  | 2022    | 2022  | 6,2           | UKV!D18089   |
| UKVFTA  | 2023    | 2023  | 0             | UKV!E18089   |
| UKVFTA  | 2024    | 2024  | 0             | UKV!F18089   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G18089   |
| UKVFTA  | 2026    | 2026  | 0             | UKV!H18089   |
| UKVFTA  | 2027    | 2027  | 0             | UKV!I18089   |

| FTA    | Période | Année          | Valeur source | Source         |
|--------|---------|----------------|---------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D18183   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E18183   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F18183   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G18183   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H18183   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I18183   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J18183   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D18054 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E18054 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F18054 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G18054 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H18054 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I18054 |
| RCEP B | 2022    | 2022           | 0             | B!D18054       |
| RCEP B | 2023    | 2023           | 0             | B!E18054       |
| RCEP B | 2024    | 2024           | 0             | B!F18054       |
| RCEP B | 2025    | 2025           | 0             | B!G18054       |
| RCEP B | 2026    | 2026           | 0             | B!H18054       |
| RCEP B | 2027    | 2027           | 0             | B!I18054       |
| RCEP C | 2022    | 2022           | 0             | C!D18052       |
| RCEP C | 2023    | 2023           | 0             | C!E18052       |
| RCEP C | 2024    | 2024           | 0             | C!F18052       |
| RCEP C | 2025    | 2025           | 0             | C!G18052       |
| RCEP C | 2026    | 2026           | 0             | C!H18052       |
| RCEP C | 2027    | 2027           | 0             | C!I18052       |
| RCEP D | 2022    | 2022           | 0             | D!D18051       |

| FTA    | Période | Année | Valeur source | Source    |
|--------|---------|-------|---------------|-----------|
| RCEP D | 2023    | 2023  | 0             | D!E18051  |
| RCEP D | 2024    | 2024  | 0             | D!F18051  |
| RCEP D | 2025    | 2025  | 0             | D!G18051  |
| RCEP D | 2026    | 2026  | 0             | D!H18051  |
| RCEP D | 2027    | 2027  | 0             | D!I18051  |
| RCEP E | 2022    | 2022  | 0             | E!D18056  |
| RCEP E | 2023    | 2023  | 0             | E!E18056  |
| RCEP E | 2024    | 2024  | 0             | E!F18056  |
| RCEP E | 2025    | 2025  | 0             | E!G18056  |
| RCEP E | 2026    | 2026  | 0             | E!H18056  |
| RCEP E | 2027    | 2027  | 0             | E!I18056  |
| RCEP F | 2022    | 2022  | 0             | F!D18054  |
| RCEP F | 2023    | 2023  | 0             | F!E18054  |
| RCEP F | 2024    | 2024  | 0             | F!F18054  |
| RCEP F | 2025    | 2025  | 0             | F!G18054  |
| RCEP F | 2026    | 2026  | 0             | F!H18054  |
| RCEP F | 2027    | 2027  | 0             | F!I18054  |
| VIFTA  | 2024    | 2024  | 21.4          | VI!F16928 |
| VIFTA  | 2025    | 2025  | 17.9          | VI!G16928 |
| VIFTA  | 2026    | 2026  | 14.3          | VI!H16928 |
| VIFTA  | 2027    | 2027  | 10.7          | VI!I16928 |

Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                                   |                                                                                                                                                                                                                                                                                                                   |                |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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.     | Texte cité dans la source ; validité non vérifiée |
| 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.     | Texte cité dans la source ; validité non vérifiée |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 9504.90 has 13 lines; 9504.90.92 is distinguished from its siblings by: Of wood or of plastics.        | 9504.90.10 Bowling requisites of all kinds; 9504.90.21 Of wood, of paper or of plastics; 9504.90.29 Other; 9504.90.32 Tables designed for use with casino games, of wood or of plastics; 9504.90.33 Other tables designed for use with casino games; 9504.90.34 Mahjong tiles, of wood or of paper or of plastics | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | Non vérifié – contrôle nécessaire                 |
| 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.                                           | Non vérifié – contrôle nécessaire                 |
| 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).          | Non vérifié – contrôle nécessaire                 |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 9504.90.92. This does NOT mean there is no risk.                      |                                                                                                                                                                                                                                                                                                                   |                | Check the MOIT Trade Remedies Authority database.                                                        | Non vérifié – contrôle nécessaire                 |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 25% for 9504.90.92 was checked against BT2026 (cell BT2026!N18766), 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. | Vérifié par rapport au fichier tarifaire source   |

Politique de l'article

| Politique de l'article                             |
|----------------------------------------------------|
| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) |
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)     |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.