Vietnam Tariff Intelligence

HS 9504.30.40 detail

HS code	9504.30.40
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 games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment: / - - Other pintables or slot machines
Unit	chiếc
Generated	02/11/2026 03:22:00
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/95043040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18745
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18745
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18745
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
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
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	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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
VCFTA	26	26%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E18017
ATIGA	2022	2022	0	AT!E17946
ATIGA	2023	2023	0	AT!F17946
ATIGA	2024	2024	0	AT!G17946
ATIGA	2025	2025	0	AT!H17946
ATIGA	2026	2026	0	AT!I17946
ATIGA	2027	2027	0	AT!J17946
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E18002
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18002
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18002
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18002
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18002
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18002
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18003
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18003
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18003
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18003
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18003
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18003
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18008
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17965
AIFTA	30/12/2022	2022	0	AI!F17960
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17960
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17960
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17960
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17960
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17960

VKFTA	2022	2022	0	VK!E18008
VKFTA	2023	2023	0	VK!F18008
VKFTA	2024	2024	0	VK!G18008
VKFTA	2025	2025	0	VK!H18008
VKFTA	2026	2026	0	VK!I18008
VKFTA	2027	2027	0	VK!J18008
VCFTA	2022	2022	32	VC!D18072
VCFTA	2023	2023	32	VC!E18072
VCFTA	2024	2024	26	VC!F18072
VCFTA	2025	2025	26	VC!G18072
VCFTA	2026	2026	26	VC!H18072
VCFTA	2027	2027	26	VC!I18072
VN-EAEU	2022	2022	0	EAV!D18046
VN-EAEU	2023	2023	0	EAV!E18046
VN-EAEU	2024	2024	0	EAV!F18046
VN-EAEU	2025	2025	0	EAV!G18046
VN-EAEU	2026	2026	0	EAV!H18046
VN-EAEU	2027	2027	0	EAV!I18046
AHKFTA	2022	2022	12	AKH!D18039
AHKFTA	2023	2023	8	AKH!E18039
AHKFTA	2024	2024	8	AKH!F18039
AHKFTA	2025	2025	4	AKH!G18039
AHKFTA	2026	2026	4	AKH!H18039
AHKFTA	2027	2027	0	AKH!I18039
EVFTA	2022	2022	5	EV-NK!D18069
EVFTA	2023	2023	0	EV-NK!E18069
EVFTA	2024	2024	0	EV-NK!F18069

EVFTA	2025	2025	0	EV-NK!G18069
EVFTA	2026	2026	0	EV-NK!H18069
EVFTA	2027	2027	0	EV-NK!I18069
UKVFTA	2022	2022	5	UKV!D18068
UKVFTA	2023	2023	0	UKV!E18068
UKVFTA	2024	2024	0	UKV!F18068
UKVFTA	2025	2025	0	UKV!G18068
UKVFTA	2026	2026	0	UKV!H18068
UKVFTA	2027	2027	0	UKV!I18068
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18162
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18162
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18162
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18162
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18162
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18162
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18162
RCEP A	2022	2022	0	RCEPT-A!D18033
RCEP A	2023	2023	0	RCEPT-A!E18033
RCEP A	2024	2024	0	RCEPT-A!F18033
RCEP A	2025	2025	0	RCEPT-A!G18033
RCEP A	2026	2026	0	RCEPT-A!H18033
RCEP A	2027	2027	0	RCEPT-A!I18033
RCEP B	2022	2022	0	B!D18033
RCEP B	2023	2023	0	B!E18033
RCEP B	2024	2024	0	B!F18033
RCEP B	2025	2025	0	B!G18033
RCEP B	2026	2026	0	B!H18033

RCEP B	2027	2027	0	B!I18033
RCEP C	2022	2022	0	C!D18031
RCEP C	2023	2023	0	C!E18031
RCEP C	2024	2024	0	C!F18031
RCEP C	2025	2025	0	C!G18031
RCEP C	2026	2026	0	C!H18031
RCEP C	2027	2027	0	C!I18031
RCEP D	2022	2022	0	D!D18030
RCEP D	2023	2023	0	D!E18030
RCEP D	2024	2024	0	D!F18030
RCEP D	2025	2025	0	D!G18030
RCEP D	2026	2026	0	D!H18030
RCEP D	2027	2027	0	D!I18030
RCEP E	2022	2022	0	E!D18035
RCEP E	2023	2023	0	E!E18035
RCEP E	2024	2024	0	E!F18035
RCEP E	2025	2025	0	E!G18035
RCEP E	2026	2026	0	E!H18035
RCEP E	2027	2027	0	E!I18035
RCEP F	2022	2022	0	F!D18033
RCEP F	2023	2023	0	F!E18033
RCEP F	2024	2024	0	F!F18033
RCEP F	2025	2025	0	F!G18033
RCEP F	2026	2026	0	F!H18033
RCEP F	2027	2027	0	F!I18033
VIFTA	2024	2024	18	VI!F16907
VIFTA	2025	2025	16	VI!G16907

VIFTA	2026	2026	14	VI!H16907
VIFTA	2027	2027	12	VI!I16907

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): 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.	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
FTA-013	YELLOW	FTA rate not lower than MFN	VCFTA 26%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9504.30 has 4 lines; 9504.30.40 is distinguished from its siblings by: Other pintables or slot machines.	9504.30.30 Games of chance that immediately return a monetary award; parts and accessories thereof; 9504.30.50 Other, parts of wood, paper or plastics; 9504.30.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9504.30.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9504.30.40	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 9504.30.40. 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 20% for 9504.30.40 was checked against BT2026 (cell BT2026!N18745), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
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.