Vietnam Tariff Intelligence

HS 9504.40.00 detail

HS code	9504.40.00
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 / - Playing cards
Unit	bộ
Generated	04/11/2026 09:05:49
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/95044000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18748
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18748
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q18748
Excise tax	40	40%	66/2025/QH15	2025-06-14	BT2026!CG18748
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VCFTA	6	6%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E18020

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17949
ATIGA	2023	2023	0	AT!F17949
ATIGA	2024	2024	0	AT!G17949
ATIGA	2025	2025	0	AT!H17949
ATIGA	2026	2026	0	AT!I17949
ATIGA	2027	2027	0	AT!J17949
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E18005
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18005
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18005
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18005
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18005
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18005
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18006
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18006
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18006
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18006
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18006
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18006
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18011
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17968
AIFTA	30/12/2022	2022	5	AI!F17963
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17963
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17963
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17963
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17963
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17963

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18011
VKFTA	2023	2023	0	VK!F18011
VKFTA	2024	2024	0	VK!G18011
VKFTA	2025	2025	0	VK!H18011
VKFTA	2026	2026	0	VK!I18011
VKFTA	2027	2027	0	VK!J18011
VCFTA	2022	2022	15	VC!D18075
VCFTA	2023	2023	13	VC!E18075
VCFTA	2024	2024	11	VC!F18075
VCFTA	2025	2025	9	VC!G18075
VCFTA	2026	2026	6	VC!H18075
VCFTA	2027	2027	4	VC!I18075
VN-EAEU	2022	2022	0	EAV!D18049
VN-EAEU	2023	2023	0	EAV!E18049
VN-EAEU	2024	2024	0	EAV!F18049
VN-EAEU	2025	2025	0	EAV!G18049
VN-EAEU	2026	2026	0	EAV!H18049
VN-EAEU	2027	2027	0	EAV!I18049
AHKFTA	2022	2022	15	AKH!D18042
AHKFTA	2023	2023	10	AKH!E18042
AHKFTA	2024	2024	10	AKH!F18042
AHKFTA	2025	2025	5	AKH!G18042
AHKFTA	2026	2026	5	AKH!H18042
AHKFTA	2027	2027	0	AKH!I18042
EVFTA	2022	2022	6,2	EV-NK!D18072
EVFTA	2023	2023	0	EV-NK!E18072

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18072
EVFTA	2025	2025	0	EV-NK!G18072
EVFTA	2026	2026	0	EV-NK!H18072
EVFTA	2027	2027	0	EV-NK!I18072
UKVFTA	2022	2022	6,2	UKV!D18071
UKVFTA	2023	2023	0	UKV!E18071
UKVFTA	2024	2024	0	UKV!F18071
UKVFTA	2025	2025	0	UKV!G18071
UKVFTA	2026	2026	0	UKV!H18071
UKVFTA	2027	2027	0	UKV!I18071
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18165
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18165
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18165
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18165
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18165
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18165
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18165
RCEP A	2022	2022	22,5	RCEPT-A!D18036
RCEP A	2023	2023	20	RCEPT-A!E18036
RCEP A	2024	2024	17,5	RCEPT-A!F18036
RCEP A	2025	2025	15	RCEPT-A!G18036
RCEP A	2026	2026	12,5	RCEPT-A!H18036
RCEP A	2027	2027	10	RCEPT-A!I18036
RCEP B	2022	2022	22,5	B!D18036
RCEP B	2023	2023	20	B!E18036
RCEP B	2024	2024	17,5	B!F18036

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G18036
RCEP B	2026	2026	12,5	B!H18036
RCEP B	2027	2027	10	B!I18036
RCEP C	2022	2022	22,5	C!D18034
RCEP C	2023	2023	20	C!E18034
RCEP C	2024	2024	17,5	C!F18034
RCEP C	2025	2025	15	C!G18034
RCEP C	2026	2026	12,5	C!H18034
RCEP C	2027	2027	10	C!I18034
RCEP D	2022	2022	22,7	D!D18033
RCEP D	2023	2023	20,5	D!E18033
RCEP D	2024	2024	18,2	D!F18033
RCEP D	2025	2025	15,9	D!G18033
RCEP D	2026	2026	13,6	D!H18033
RCEP D	2027	2027	11,4	D!I18033
RCEP E	2022	2022	22,5	E!D18038
RCEP E	2023	2023	20	E!E18038
RCEP E	2024	2024	17,5	E!F18038
RCEP E	2025	2025	15	E!G18038
RCEP E	2026	2026	12,5	E!H18038
RCEP E	2027	2027	10	E!I18038
RCEP F	2022	2022	22,5	F!D18036
RCEP F	2023	2023	20	F!E18036
RCEP F	2024	2024	17,5	F!F18036
RCEP F	2025	2025	15	F!G18036
RCEP F	2026	2026	12,5	F!H18036

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I18036
VIFTA	2024	2024	21.4	VI!F16910
VIFTA	2025	2025	17.9	VI!G16910
VIFTA	2026	2026	14.3	VI!H16910
VIFTA	2027	2027	10.7	VI!I16910

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)		23/2019/QĐ-TTg	Read the referenced instruments.	Instrument cited in source; validity not verified
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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL2: Bài lá		174/2025/NĐ-CP - PL2	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TAX-002	YELLOW	Subject to excise tax	The excise column shows "40".		66/2025/QH15	Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9504.40.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 25% for 9504.40.00 was checked against BT2026 (cell BT2026!N18748), 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
HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)
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.