Vietnam Tariff Intelligence

HS 9506.40.90 detail

HS code	9506.40.90
Description	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools / - Articles and equipment for table-tennis: / - - Other
Unit	chiếc
Generated	31/10/2026 18:32:29
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/95064090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18788
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N18788
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18788
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
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
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
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-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
VIFTA	2.9	2.9%	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!E18062

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17991
ATIGA	2023	2023	0	AT!F17991
ATIGA	2024	2024	0	AT!G17991
ATIGA	2025	2025	0	AT!H17991
ATIGA	2026	2026	0	AT!I17991
ATIGA	2027	2027	0	AT!J17991
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18047
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18047
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18047
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18047
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18047
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18047
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18048
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18048
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18048
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18048
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18048
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18048
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18053
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18010
AIFTA	30/12/2022	2022	0	AI!F18005
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18005
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18005
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18005
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18005
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18005

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18053
VKFTA	2023	2023	0	VK!F18053
VKFTA	2024	2024	0	VK!G18053
VKFTA	2025	2025	0	VK!H18053
VKFTA	2026	2026	0	VK!I18053
VKFTA	2027	2027	0	VK!J18053
VCFTA	2022	2022	5	VC!D18117
VCFTA	2023	2023	5	VC!E18117
VCFTA	2024	2024	0	VC!F18117
VCFTA	2025	2025	0	VC!G18117
VCFTA	2026	2026	0	VC!H18117
VCFTA	2027	2027	0	VC!I18117
VN-EAEU	2022	2022	0	EAV!D18091
VN-EAEU	2023	2023	0	EAV!E18091
VN-EAEU	2024	2024	0	EAV!F18091
VN-EAEU	2025	2025	0	EAV!G18091
VN-EAEU	2026	2026	0	EAV!H18091
VN-EAEU	2027	2027	0	EAV!I18091
AHKFTA	2022	2022	0	AKH!D18084
AHKFTA	2023	2023	0	AKH!E18084
AHKFTA	2024	2024	0	AKH!F18084
AHKFTA	2025	2025	0	AKH!G18084
AHKFTA	2026	2026	0	AKH!H18084
AHKFTA	2027	2027	0	AKH!I18084
EVFTA	2022	2022	1,2	EV-NK!D18114
EVFTA	2023	2023	0	EV-NK!E18114

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18114
EVFTA	2025	2025	0	EV-NK!G18114
EVFTA	2026	2026	0	EV-NK!H18114
EVFTA	2027	2027	0	EV-NK!I18114
UKVFTA	2022	2022	1,2	UKV!D18113
UKVFTA	2023	2023	0	UKV!E18113
UKVFTA	2024	2024	0	UKV!F18113
UKVFTA	2025	2025	0	UKV!G18113
UKVFTA	2026	2026	0	UKV!H18113
UKVFTA	2027	2027	0	UKV!I18113
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18207
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18207
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18207
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18207
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18207
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18207
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18207
RCEP A	2022	2022	0	RCEPT-A!D18078
RCEP A	2023	2023	0	RCEPT-A!E18078
RCEP A	2024	2024	0	RCEPT-A!F18078
RCEP A	2025	2025	0	RCEPT-A!G18078
RCEP A	2026	2026	0	RCEPT-A!H18078
RCEP A	2027	2027	0	RCEPT-A!I18078
RCEP B	2022	2022	0	B!D18078
RCEP B	2023	2023	0	B!E18078
RCEP B	2024	2024	0	B!F18078

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G18078
RCEP B	2026	2026	0	B!H18078
RCEP B	2027	2027	0	B!I18078
RCEP C	2022	2022	0	C!D18076
RCEP C	2023	2023	0	C!E18076
RCEP C	2024	2024	0	C!F18076
RCEP C	2025	2025	0	C!G18076
RCEP C	2026	2026	0	C!H18076
RCEP C	2027	2027	0	C!I18076
RCEP D	2022	2022	0	D!D18075
RCEP D	2023	2023	0	D!E18075
RCEP D	2024	2024	0	D!F18075
RCEP D	2025	2025	0	D!G18075
RCEP D	2026	2026	0	D!H18075
RCEP D	2027	2027	0	D!I18075
RCEP E	2022	2022	0	E!D18080
RCEP E	2023	2023	0	E!E18080
RCEP E	2024	2024	0	E!F18080
RCEP E	2025	2025	0	E!G18080
RCEP E	2026	2026	0	E!H18080
RCEP E	2027	2027	0	E!I18080
RCEP F	2022	2022	0	F!D18078
RCEP F	2023	2023	0	F!E18078
RCEP F	2024	2024	0	F!F18078
RCEP F	2025	2025	0	F!G18078
RCEP F	2026	2026	0	F!H18078

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I18078
VIFTA	2024	2024	4.3	VI!F16950
VIFTA	2025	2025	3.6	VI!G16950
VIFTA	2026	2026	2.9	VI!H16950
VIFTA	2027	2027	2.1	VI!I16950

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9506.40 has 2 lines; 9506.40.90 is distinguished from its siblings by: Other.	9506.40.10 Tables	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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
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 9506.40.90. 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 5% for 9506.40.90 was checked against BT2026 (cell BT2026!N18788), 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.