Vietnam Tariff Intelligence

HS 9506.91.00 detail

HS code	9506.91.00
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 / - Other: / - - Articles and equipment for general physical exercise, gymnastics or athletics
Unit	chiếc
Generated	31/10/2026 15:59:33
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/95069100/

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!K18798
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N18798
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18798
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	3.5	3.5%	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!E18072

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18001
ATIGA	2023	2023	0	AT!F18001
ATIGA	2024	2024	0	AT!G18001
ATIGA	2025	2025	0	AT!H18001
ATIGA	2026	2026	0	AT!I18001
ATIGA	2027	2027	0	AT!J18001
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18057
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18057
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18057
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18057
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18057
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18057
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18058
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18058
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18058
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18058
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18058
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18058
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18063
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18020
AIFTA	30/12/2022	2022	0	AI!F18015
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18015
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18015
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18015
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18015
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18015

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18063
VKFTA	2023	2023	0	VK!F18063
VKFTA	2024	2024	0	VK!G18063
VKFTA	2025	2025	0	VK!H18063
VKFTA	2026	2026	0	VK!I18063
VKFTA	2027	2027	0	VK!J18063
VCFTA	2022	2022	5	VC!D18127
VCFTA	2023	2023	5	VC!E18127
VCFTA	2024	2024	0	VC!F18127
VCFTA	2025	2025	0	VC!G18127
VCFTA	2026	2026	0	VC!H18127
VCFTA	2027	2027	0	VC!I18127
VN-EAEU	2022	2022	0	EAV!D18101
VN-EAEU	2023	2023	0	EAV!E18101
VN-EAEU	2024	2024	0	EAV!F18101
VN-EAEU	2025	2025	0	EAV!G18101
VN-EAEU	2026	2026	0	EAV!H18101
VN-EAEU	2027	2027	0	EAV!I18101
AHKFTA	2022	2022	0	AKH!D18094
AHKFTA	2023	2023	0	AKH!E18094
AHKFTA	2024	2024	0	AKH!F18094
AHKFTA	2025	2025	0	AKH!G18094
AHKFTA	2026	2026	0	AKH!H18094
AHKFTA	2027	2027	0	AKH!I18094
EVFTA	2022	2022	1,2	EV-NK!D18124
EVFTA	2023	2023	0	EV-NK!E18124

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18124
EVFTA	2025	2025	0	EV-NK!G18124
EVFTA	2026	2026	0	EV-NK!H18124
EVFTA	2027	2027	0	EV-NK!I18124
UKVFTA	2022	2022	1,2	UKV!D18123
UKVFTA	2023	2023	0	UKV!E18123
UKVFTA	2024	2024	0	UKV!F18123
UKVFTA	2025	2025	0	UKV!G18123
UKVFTA	2026	2026	0	UKV!H18123
UKVFTA	2027	2027	0	UKV!I18123
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18217
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18217
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18217
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18217
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18217
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18217
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18217
RCEP A	2022	2022	0	RCEPT-A!D18088
RCEP A	2023	2023	0	RCEPT-A!E18088
RCEP A	2024	2024	0	RCEPT-A!F18088
RCEP A	2025	2025	0	RCEPT-A!G18088
RCEP A	2026	2026	0	RCEPT-A!H18088
RCEP A	2027	2027	0	RCEPT-A!I18088
RCEP B	2022	2022	0	B!D18088
RCEP B	2023	2023	0	B!E18088
RCEP B	2024	2024	0	B!F18088

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G18088
RCEP B	2026	2026	0	B!H18088
RCEP B	2027	2027	0	B!I18088
RCEP C	2022	2022	0	C!D18086
RCEP C	2023	2023	0	C!E18086
RCEP C	2024	2024	0	C!F18086
RCEP C	2025	2025	0	C!G18086
RCEP C	2026	2026	0	C!H18086
RCEP C	2027	2027	0	C!I18086
RCEP D	2022	2022	0	D!D18085
RCEP D	2023	2023	0	D!E18085
RCEP D	2024	2024	0	D!F18085
RCEP D	2025	2025	0	D!G18085
RCEP D	2026	2026	0	D!H18085
RCEP D	2027	2027	0	D!I18085
RCEP E	2022	2022	0	E!D18090
RCEP E	2023	2023	0	E!E18090
RCEP E	2024	2024	0	E!F18090
RCEP E	2025	2025	0	E!G18090
RCEP E	2026	2026	0	E!H18090
RCEP E	2027	2027	0	E!I18090
RCEP F	2022	2022	0	F!D18088
RCEP F	2023	2023	0	F!E18088
RCEP F	2024	2024	0	F!F18088
RCEP F	2025	2025	0	F!G18088
RCEP F	2026	2026	0	F!H18088

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I18088
VIFTA	2024	2024	4,5	VI!F16960
VIFTA	2025	2025	4	VI!G16960
VIFTA	2026	2026	3.5	VI!H16960
VIFTA	2027	2027	3	VI!I16960

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 9506.91.00. 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 9506.91.00 was checked against BT2026 (cell BT2026!N18798), 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.