Vietnam Tariff Intelligence

HS 9503.00.10 detail

HS code	9503.00.10
Description	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds / - Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages
Unit	chiếc
Generated	08/11/2026 04:07:46
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/95030010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18720
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N18720
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18720
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 (-TH)	0% (except TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	7	7%	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!E17991
ATIGA	2022	2022	0	AT!E17920
ATIGA	2023	2023	0	AT!F17920
ATIGA	2024	2024	0	AT!G17920
ATIGA	2025	2025	0	AT!H17920
ATIGA	2026	2026	0	AT!I17920
ATIGA	2027	2027	0	AT!J17920
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17976
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17976
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17976

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17976
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17976
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17976
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17977
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17977
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17977
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17977
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17977
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17977
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17982
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17939
AIFTA	30/12/2022	2022	0	AI!F17934
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17934
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17934
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17934
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17934
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17934
VKFTA	2022	2022	0	VK!E17982
VKFTA	2023	2023	0	VK!F17982
VKFTA	2024	2024	0	VK!G17982
VKFTA	2025	2025	0	VK!H17982
VKFTA	2026	2026	0	VK!I17982
VKFTA	2027	2027	0	VK!J17982
VCFTA	2022	2022	2	VC!D18046
VCFTA	2023	2023	1	VC!E18046
VCFTA	2024	2024	0	VC!F18046

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G18046
VCFTA	2026	2026	0	VC!H18046
VCFTA	2027	2027	0	VC!I18046
VN-EAEU	2022	2022	0	EAV!D18020
VN-EAEU	2023	2023	0	EAV!E18020
VN-EAEU	2024	2024	0	EAV!F18020
VN-EAEU	2025	2025	0	EAV!G18020
VN-EAEU	2026	2026	0	EAV!H18020
VN-EAEU	2027	2027	0	EAV!I18020
AHKFTA	2022	2022	0	AKH!D18013
AHKFTA	2023	2023	0	AKH!E18013
AHKFTA	2024	2024	0	AKH!F18013
AHKFTA	2025	2025	0	AKH!G18013
AHKFTA	2026	2026	0	AKH!H18013
AHKFTA	2027	2027	0	AKH!I18013
EVFTA	2022	2022	2,5	EV-NK!D18043
EVFTA	2023	2023	0	EV-NK!E18043
EVFTA	2024	2024	0	EV-NK!F18043
EVFTA	2025	2025	0	EV-NK!G18043
EVFTA	2026	2026	0	EV-NK!H18043
EVFTA	2027	2027	0	EV-NK!I18043
UKVFTA	2022	2022	2,5	UKV!D18042
UKVFTA	2023	2023	0	UKV!E18042
UKVFTA	2024	2024	0	UKV!F18042
UKVFTA	2025	2025	0	UKV!G18042
UKVFTA	2026	2026	0	UKV!H18042

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I18042
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18136
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18136
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18136
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18136
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18136
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18136
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18136
RCEP A	2022	2022	0	RCEPT-A!D18007
RCEP A	2023	2023	0	RCEPT-A!E18007
RCEP A	2024	2024	0	RCEPT-A!F18007
RCEP A	2025	2025	0	RCEPT-A!G18007
RCEP A	2026	2026	0	RCEPT-A!H18007
RCEP A	2027	2027	0	RCEPT-A!I18007
RCEP B	2022	2022	0	B!D18007
RCEP B	2023	2023	0	B!E18007
RCEP B	2024	2024	0	B!F18007
RCEP B	2025	2025	0	B!G18007
RCEP B	2026	2026	0	B!H18007
RCEP B	2027	2027	0	B!I18007
RCEP C	2022	2022	0	C!D18005
RCEP C	2023	2023	0	C!E18005
RCEP C	2024	2024	0	C!F18005
RCEP C	2025	2025	0	C!G18005
RCEP C	2026	2026	0	C!H18005
RCEP C	2027	2027	0	C!I18005

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D18004
RCEP D	2023	2023	0	D!E18004
RCEP D	2024	2024	0	D!F18004
RCEP D	2025	2025	0	D!G18004
RCEP D	2026	2026	0	D!H18004
RCEP D	2027	2027	0	D!I18004
RCEP E	2022	2022	0	E!D18009
RCEP E	2023	2023	0	E!E18009
RCEP E	2024	2024	0	E!F18009
RCEP E	2025	2025	0	E!G18009
RCEP E	2026	2026	0	E!H18009
RCEP E	2027	2027	0	E!I18009
RCEP F	2022	2022	0	F!D18007
RCEP F	2023	2023	0	F!E18007
RCEP F	2024	2024	0	F!F18007
RCEP F	2025	2025	0	F!G18007
RCEP F	2026	2026	0	F!H18007
RCEP F	2027	2027	0	F!I18007
VIFTA	2024	2024	9	VI!F16882
VIFTA	2025	2025	8	VI!G16882
VIFTA	2026	2026	7	VI!H16882
VIFTA	2027	2027	6	VI!I16882

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)		2711/QĐ-BKHCN	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9503.00 has 15 lines; 9503.00.10 is distinguished from its siblings by: Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages.	9503.00.21 Dolls, whether or not dressed; 9503.00.22 Garments and garment accessories; footwear and headgear; 9503.00.29 Other; 9503.00.30 Electric trains, including tracks, signals and other accessories therefor; 9503.00.40 Reduced size ("scale") models and similar recreational models, working or not; 9503.00.50 Other construction sets and constructional toys, of materials other than plastics	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 "5/8/10".		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 9503.00.10. 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 10% for 9503.00.10 was checked against BT2026 (cell BT2026!N18720), 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 hóa nhóm 2 (2711/QĐ-BKHCN 2022)

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.