Vietnam Tariff Intelligence

# HS 9503.00.60 detail

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|---|---|
| **HS code** | 9503.00.60 |
| **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 / - Stuffed toys representing animals or non-human creatures |
| **Unit** | chiếc/bộ/hộp |
| **Generated** | 10/11/2026 11:06:28 |
| **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/95030060/ |

## 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!K18729 |
| Preferential (MFN) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N18729 |
| VAT | 5/8/10 | 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18729 |
| 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 (-LA, TH) | 0% (except LA, TH) | 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 |
| 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 |
| AHKFTA | 4 | 4% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 10 | 10% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| RCEP (Annex B) | 10 | 10% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 10 | 10% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 10 | 10% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 10 | 10% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 10,9 | 10.9% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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 |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E18000 |
| ATIGA | 2022 | 2022 | 0 | AT!E17929 |
| ATIGA | 2023 | 2023 | 0 | AT!F17929 |
| ATIGA | 2024 | 2024 | 0 | AT!G17929 |
| ATIGA | 2025 | 2025 | 0 | AT!H17929 |
| ATIGA | 2026 | 2026 | 0 | AT!I17929 |
| ATIGA | 2027 | 2027 | 0 | AT!J17929 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 1 | AJ!E17985 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F17985 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G17985 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H17985 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I17985 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J17985 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 2.5 | VJ!E17986 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 1 | VJ!F17986 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G17986 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H17986 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I17986 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J17986 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F17991 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H17948 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F17943 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G17943 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H17943 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I17943 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J17943 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K17943 |
| VKFTA | 2022 | 2022 | 0 | VK!E17991 |
| VKFTA | 2023 | 2023 | 0 | VK!F17991 |
| VKFTA | 2024 | 2024 | 0 | VK!G17991 |
| VKFTA | 2025 | 2025 | 0 | VK!H17991 |
| VKFTA | 2026 | 2026 | 0 | VK!I17991 |
| VKFTA | 2027 | 2027 | 0 | VK!J17991 |
| VCFTA | 2022 | 2022 | 4 | VC!D18055 |
| VCFTA | 2023 | 2023 | 2 | VC!E18055 |
| VCFTA | 2024 | 2024 | 0 | VC!F18055 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G18055 |
| VCFTA | 2026 | 2026 | 0 | VC!H18055 |
| VCFTA | 2027 | 2027 | 0 | VC!I18055 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D18029 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E18029 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F18029 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G18029 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H18029 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I18029 |
| AHKFTA | 2022 | 2022 | 12 | AKH!D18022 |
| AHKFTA | 2023 | 2023 | 8 | AKH!E18022 |
| AHKFTA | 2024 | 2024 | 8 | AKH!F18022 |
| AHKFTA | 2025 | 2025 | 4 | AKH!G18022 |
| AHKFTA | 2026 | 2026 | 4 | AKH!H18022 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I18022 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D18052 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E18052 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F18052 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G18052 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H18052 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I18052 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D18051 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E18051 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F18051 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G18051 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H18051 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I18051 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D18145 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E18145 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F18145 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G18145 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H18145 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I18145 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J18145 |
| RCEP A | 2022 | 2022 | 18 | RCEPT-A!D18016 |
| RCEP A | 2023 | 2023 | 16 | RCEPT-A!E18016 |
| RCEP A | 2024 | 2024 | 14 | RCEPT-A!F18016 |
| RCEP A | 2025 | 2025 | 12 | RCEPT-A!G18016 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H18016 |
| RCEP A | 2027 | 2027 | 8 | RCEPT-A!I18016 |
| RCEP B | 2022 | 2022 | 18 | B!D18016 |
| RCEP B | 2023 | 2023 | 16 | B!E18016 |
| RCEP B | 2024 | 2024 | 14 | B!F18016 |
| RCEP B | 2025 | 2025 | 12 | B!G18016 |
| RCEP B | 2026 | 2026 | 10 | B!H18016 |
| RCEP B | 2027 | 2027 | 8 | B!I18016 |
| RCEP C | 2022 | 2022 | 18 | C!D18014 |
| RCEP C | 2023 | 2023 | 16 | C!E18014 |
| RCEP C | 2024 | 2024 | 14 | C!F18014 |
| RCEP C | 2025 | 2025 | 12 | C!G18014 |
| RCEP C | 2026 | 2026 | 10 | C!H18014 |
| RCEP C | 2027 | 2027 | 8 | C!I18014 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 18,2 | D!D18013 |
| RCEP D | 2023 | 2023 | 16,4 | D!E18013 |
| RCEP D | 2024 | 2024 | 14,5 | D!F18013 |
| RCEP D | 2025 | 2025 | 12,7 | D!G18013 |
| RCEP D | 2026 | 2026 | 10,9 | D!H18013 |
| RCEP D | 2027 | 2027 | 9,1 | D!I18013 |
| RCEP E | 2022 | 2022 | 18 | E!D18018 |
| RCEP E | 2023 | 2023 | 16 | E!E18018 |
| RCEP E | 2024 | 2024 | 14 | E!F18018 |
| RCEP E | 2025 | 2025 | 12 | E!G18018 |
| RCEP E | 2026 | 2026 | 10 | E!H18018 |
| RCEP E | 2027 | 2027 | 8 | E!I18018 |
| RCEP F | 2022 | 2022 | 18 | F!D18016 |
| RCEP F | 2023 | 2023 | 16 | F!E18016 |
| RCEP F | 2024 | 2024 | 14 | F!F18016 |
| RCEP F | 2025 | 2025 | 12 | F!G18016 |
| RCEP F | 2026 | 2026 | 10 | F!H18016 |
| RCEP F | 2027 | 2027 | 8 | F!I18016 |
| VIFTA | 2024 | 2024 | 18 | VI!F16891 |
| VIFTA | 2025 | 2025 | 16 | VI!G16891 |
| VIFTA | 2026 | 2026 | 14 | VI!H16891 |
| VIFTA | 2027 | 2027 | 12 | VI!I16891 |

## Advisory & warnings

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

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|---|---|---|---|---|---|---|---|
| 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; 9503.00.60 is distinguished from its siblings by: Stuffed toys representing animals or non-human creatures. | 9503.00.10 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 | 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 9503.00.60. 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 9503.00.60 was checked against BT2026 (cell BT2026!N18729), 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.