Vietnam Tariff Intelligence

HS 9503.00.94 detail

HS code	9503.00.94
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 / - Other: / - - Other toys, of rubber
Unit	chiếc
Generated	09/11/2026 15:33:29
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/95030094/

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!K18736
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18736
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18736
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 (-ID, LA, TH)	0% (except ID, 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(-KH)(GIC)	0% (except KH)	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	8	8%	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!E18007
ATIGA	2022	2022	0	AT!E17936
ATIGA	2023	2023	0	AT!F17936
ATIGA	2024	2024	0	AT!G17936
ATIGA	2025	2025	0	AT!H17936
ATIGA	2026	2026	0	AT!I17936
ATIGA	2027	2027	0	AT!J17936
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E17992
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17992
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17992

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17992
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17992
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17992
VJEPA	30/12/2022 - 31/3/2023	2022	2,5	VJ!E17993
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F17993
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17993
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17993
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17993
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17993
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17998
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17955
AIFTA	30/12/2022	2022	0	AI!F17950
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17950
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17950
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17950
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17950
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17950
VKFTA	2022	2022	0	VK!E17998
VKFTA	2023	2023	0	VK!F17998
VKFTA	2024	2024	0	VK!G17998
VKFTA	2025	2025	0	VK!H17998
VKFTA	2026	2026	0	VK!I17998
VKFTA	2027	2027	0	VK!J17998
VCFTA	2022	2022	4	VC!D18062
VCFTA	2023	2023	2	VC!E18062
VCFTA	2024	2024	0	VC!F18062

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G18062
VCFTA	2026	2026	0	VC!H18062
VCFTA	2027	2027	0	VC!I18062
VN-EAEU	2022	2022	0	EAV!D18036
VN-EAEU	2023	2023	0	EAV!E18036
VN-EAEU	2024	2024	0	EAV!F18036
VN-EAEU	2025	2025	0	EAV!G18036
VN-EAEU	2026	2026	0	EAV!H18036
VN-EAEU	2027	2027	0	EAV!I18036
AHKFTA	2022	2022	12	AKH!D18029
AHKFTA	2023	2023	8	AKH!E18029
AHKFTA	2024	2024	8	AKH!F18029
AHKFTA	2025	2025	4	AKH!G18029
AHKFTA	2026	2026	4	AKH!H18029
AHKFTA	2027	2027	0	AKH!I18029
EVFTA	2022	2022	5	EV-NK!D18059
EVFTA	2023	2023	0	EV-NK!E18059
EVFTA	2024	2024	0	EV-NK!F18059
EVFTA	2025	2025	0	EV-NK!G18059
EVFTA	2026	2026	0	EV-NK!H18059
EVFTA	2027	2027	0	EV-NK!I18059
UKVFTA	2022	2022	5	UKV!D18058
UKVFTA	2023	2023	0	UKV!E18058
UKVFTA	2024	2024	0	UKV!F18058
UKVFTA	2025	2025	0	UKV!G18058
UKVFTA	2026	2026	0	UKV!H18058

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I18058
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18152
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18152
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18152
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18152
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18152
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18152
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18152
RCEP A	2022	2022	18	RCEPT-A!D18023
RCEP A	2023	2023	16	RCEPT-A!E18023
RCEP A	2024	2024	14	RCEPT-A!F18023
RCEP A	2025	2025	12	RCEPT-A!G18023
RCEP A	2026	2026	10	RCEPT-A!H18023
RCEP A	2027	2027	8	RCEPT-A!I18023
RCEP B	2022	2022	18	B!D18023
RCEP B	2023	2023	16	B!E18023
RCEP B	2024	2024	14	B!F18023
RCEP B	2025	2025	12	B!G18023
RCEP B	2026	2026	10	B!H18023
RCEP B	2027	2027	8	B!I18023
RCEP C	2022	2022	18	C!D18021
RCEP C	2023	2023	16	C!E18021
RCEP C	2024	2024	14	C!F18021
RCEP C	2025	2025	12	C!G18021
RCEP C	2026	2026	10	C!H18021
RCEP C	2027	2027	8	C!I18021

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D18020
RCEP D	2023	2023	16,4	D!E18020
RCEP D	2024	2024	14,5	D!F18020
RCEP D	2025	2025	12,7	D!G18020
RCEP D	2026	2026	10,9	D!H18020
RCEP D	2027	2027	9,1	D!I18020
RCEP E	2022	2022	18	E!D18025
RCEP E	2023	2023	16	E!E18025
RCEP E	2024	2024	14	E!F18025
RCEP E	2025	2025	12	E!G18025
RCEP E	2026	2026	10	E!H18025
RCEP E	2027	2027	8	E!I18025
RCEP F	2022	2022	18	F!D18023
RCEP F	2023	2023	16	F!E18023
RCEP F	2024	2024	14	F!F18023
RCEP F	2025	2025	12	F!G18023
RCEP F	2026	2026	10	F!H18023
RCEP F	2027	2027	8	F!I18023
VIFTA	2024	2024	16	VI!F16898
VIFTA	2025	2025	12	VI!G16898
VIFTA	2026	2026	8	VI!H16898
VIFTA	2027	2027	4	VI!I16898

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
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	AKFTA: consolidated BT2026 shows "0(-KH)(GIC)", the FTA schedule for period 2022 - 2027 (một mức cho cả giai đoạn) shows "0".		119/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9503.00 has 15 lines; 9503.00.94 is distinguished from its siblings by: Other toys, of rubber.	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 9503.00.94. 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 9503.00.94 was checked against BT2026 (cell BT2026!N18736), 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.