Vietnam Tariff Intelligence

HS 9504.20.90 detail

HS code	9504.20.90
Description	Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment / - Articles and accessories for billiards of all kinds: / - - Other
Unit	kg/chiếc
Generated	05/11/2026 17:13:35
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/95042090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18742
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18742
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18742
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
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
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	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	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
VCFTA	26	26%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E18014

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17943
ATIGA	2023	2023	0	AT!F17943
ATIGA	2024	2024	0	AT!G17943
ATIGA	2025	2025	0	AT!H17943
ATIGA	2026	2026	0	AT!I17943
ATIGA	2027	2027	0	AT!J17943
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E17999
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17999
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17999
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17999
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17999
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17999
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E18000
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F18000
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18000
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18000
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18000
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18000
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18005
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17962
AIFTA	30/12/2022	2022	0	AI!F17957
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17957
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17957
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17957
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17957
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17957

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18005
VKFTA	2023	2023	0	VK!F18005
VKFTA	2024	2024	0	VK!G18005
VKFTA	2025	2025	0	VK!H18005
VKFTA	2026	2026	0	VK!I18005
VKFTA	2027	2027	0	VK!J18005
VCFTA	2022	2022	32	VC!D18069
VCFTA	2023	2023	32	VC!E18069
VCFTA	2024	2024	26	VC!F18069
VCFTA	2025	2025	26	VC!G18069
VCFTA	2026	2026	26	VC!H18069
VCFTA	2027	2027	26	VC!I18069
VN-EAEU	2022	2022	0	EAV!D18043
VN-EAEU	2023	2023	0	EAV!E18043
VN-EAEU	2024	2024	0	EAV!F18043
VN-EAEU	2025	2025	0	EAV!G18043
VN-EAEU	2026	2026	0	EAV!H18043
VN-EAEU	2027	2027	0	EAV!I18043
AHKFTA	2022	2022	15	AKH!D18036
AHKFTA	2023	2023	10	AKH!E18036
AHKFTA	2024	2024	10	AKH!F18036
AHKFTA	2025	2025	5	AKH!G18036
AHKFTA	2026	2026	5	AKH!H18036
AHKFTA	2027	2027	0	AKH!I18036
EVFTA	2022	2022	6,2	EV-NK!D18066
EVFTA	2023	2023	0	EV-NK!E18066

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18066
EVFTA	2025	2025	0	EV-NK!G18066
EVFTA	2026	2026	0	EV-NK!H18066
EVFTA	2027	2027	0	EV-NK!I18066
UKVFTA	2022	2022	6,2	UKV!D18065
UKVFTA	2023	2023	0	UKV!E18065
UKVFTA	2024	2024	0	UKV!F18065
UKVFTA	2025	2025	0	UKV!G18065
UKVFTA	2026	2026	0	UKV!H18065
UKVFTA	2027	2027	0	UKV!I18065
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18159
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18159
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18159
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18159
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18159
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18159
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18159
RCEP A	2022	2022	22,5	RCEPT-A!D18030
RCEP A	2023	2023	20	RCEPT-A!E18030
RCEP A	2024	2024	17,5	RCEPT-A!F18030
RCEP A	2025	2025	15	RCEPT-A!G18030
RCEP A	2026	2026	12,5	RCEPT-A!H18030
RCEP A	2027	2027	10	RCEPT-A!I18030
RCEP B	2022	2022	22,5	B!D18030
RCEP B	2023	2023	20	B!E18030
RCEP B	2024	2024	17,5	B!F18030

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G18030
RCEP B	2026	2026	12,5	B!H18030
RCEP B	2027	2027	10	B!I18030
RCEP C	2022	2022	22,5	C!D18028
RCEP C	2023	2023	20	C!E18028
RCEP C	2024	2024	17,5	C!F18028
RCEP C	2025	2025	15	C!G18028
RCEP C	2026	2026	12,5	C!H18028
RCEP C	2027	2027	10	C!I18028
RCEP D	2022	2022	22,7	D!D18027
RCEP D	2023	2023	20,5	D!E18027
RCEP D	2024	2024	18,2	D!F18027
RCEP D	2025	2025	15,9	D!G18027
RCEP D	2026	2026	13,6	D!H18027
RCEP D	2027	2027	11,4	D!I18027
RCEP E	2022	2022	22,5	E!D18032
RCEP E	2023	2023	20	E!E18032
RCEP E	2024	2024	17,5	E!F18032
RCEP E	2025	2025	15	E!G18032
RCEP E	2026	2026	12,5	E!H18032
RCEP E	2027	2027	10	E!I18032
RCEP F	2022	2022	22,5	F!D18030
RCEP F	2023	2023	20	F!E18030
RCEP F	2024	2024	17,5	F!F18030
RCEP F	2025	2025	15	F!G18030
RCEP F	2026	2026	12,5	F!H18030

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I18030
VIFTA	2024	2024	22.5	VI!F16904
VIFTA	2025	2025	20	VI!G16904
VIFTA	2026	2026	17.5	VI!H16904
VIFTA	2027	2027	15	VI!I16904

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	VCFTA 26%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9504.20 has 3 lines; 9504.20.90 is distinguished from its siblings by: Other.	9504.20.20 Tables for billiards of all kinds; 9504.20.30 Billiard chalks	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 9504.20.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 25% for 9504.20.90 was checked against BT2026 (cell BT2026!N18742), 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 tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.