Vietnam Tariff Intelligence

HS 9506.61.00 detail

HS code	9506.61.00
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 / - Balls, other than golf balls and table-tennis balls: / - - Lawn-tennis balls
Unit	quả
Generated	31/10/2026 00:02:15
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/95066100/

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!K18793
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N18793
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18793
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	2.9	2.9%	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!E18067

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17996
ATIGA	2023	2023	0	AT!F17996
ATIGA	2024	2024	0	AT!G17996
ATIGA	2025	2025	0	AT!H17996
ATIGA	2026	2026	0	AT!I17996
ATIGA	2027	2027	0	AT!J17996
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18052
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18052
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18052
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18052
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18052
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18052
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18053
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18053
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18053
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18053
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18053
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18053
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18058
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18015
AIFTA	30/12/2022	2022	0	AI!F18010
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18010
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18010
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18010
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18010
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18010

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18058
VKFTA	2023	2023	0	VK!F18058
VKFTA	2024	2024	0	VK!G18058
VKFTA	2025	2025	0	VK!H18058
VKFTA	2026	2026	0	VK!I18058
VKFTA	2027	2027	0	VK!J18058
VCFTA	2022	2022	5	VC!D18122
VCFTA	2023	2023	5	VC!E18122
VCFTA	2024	2024	0	VC!F18122
VCFTA	2025	2025	0	VC!G18122
VCFTA	2026	2026	0	VC!H18122
VCFTA	2027	2027	0	VC!I18122
VN-EAEU	2022	2022	0	EAV!D18096
VN-EAEU	2023	2023	0	EAV!E18096
VN-EAEU	2024	2024	0	EAV!F18096
VN-EAEU	2025	2025	0	EAV!G18096
VN-EAEU	2026	2026	0	EAV!H18096
VN-EAEU	2027	2027	0	EAV!I18096
AHKFTA	2022	2022	0	AKH!D18089
AHKFTA	2023	2023	0	AKH!E18089
AHKFTA	2024	2024	0	AKH!F18089
AHKFTA	2025	2025	0	AKH!G18089
AHKFTA	2026	2026	0	AKH!H18089
AHKFTA	2027	2027	0	AKH!I18089
EVFTA	2022	2022	1,2	EV-NK!D18119
EVFTA	2023	2023	0	EV-NK!E18119

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18119
EVFTA	2025	2025	0	EV-NK!G18119
EVFTA	2026	2026	0	EV-NK!H18119
EVFTA	2027	2027	0	EV-NK!I18119
UKVFTA	2022	2022	1,2	UKV!D18118
UKVFTA	2023	2023	0	UKV!E18118
UKVFTA	2024	2024	0	UKV!F18118
UKVFTA	2025	2025	0	UKV!G18118
UKVFTA	2026	2026	0	UKV!H18118
UKVFTA	2027	2027	0	UKV!I18118
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18212
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18212
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18212
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18212
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18212
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18212
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18212
RCEP A	2022	2022	0	RCEPT-A!D18083
RCEP A	2023	2023	0	RCEPT-A!E18083
RCEP A	2024	2024	0	RCEPT-A!F18083
RCEP A	2025	2025	0	RCEPT-A!G18083
RCEP A	2026	2026	0	RCEPT-A!H18083
RCEP A	2027	2027	0	RCEPT-A!I18083
RCEP B	2022	2022	0	B!D18083
RCEP B	2023	2023	0	B!E18083
RCEP B	2024	2024	0	B!F18083

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G18083
RCEP B	2026	2026	0	B!H18083
RCEP B	2027	2027	0	B!I18083
RCEP C	2022	2022	0	C!D18081
RCEP C	2023	2023	0	C!E18081
RCEP C	2024	2024	0	C!F18081
RCEP C	2025	2025	0	C!G18081
RCEP C	2026	2026	0	C!H18081
RCEP C	2027	2027	0	C!I18081
RCEP D	2022	2022	0	D!D18080
RCEP D	2023	2023	0	D!E18080
RCEP D	2024	2024	0	D!F18080
RCEP D	2025	2025	0	D!G18080
RCEP D	2026	2026	0	D!H18080
RCEP D	2027	2027	0	D!I18080
RCEP E	2022	2022	0	E!D18085
RCEP E	2023	2023	0	E!E18085
RCEP E	2024	2024	0	E!F18085
RCEP E	2025	2025	0	E!G18085
RCEP E	2026	2026	0	E!H18085
RCEP E	2027	2027	0	E!I18085
RCEP F	2022	2022	0	F!D18083
RCEP F	2023	2023	0	F!E18083
RCEP F	2024	2024	0	F!F18083
RCEP F	2025	2025	0	F!G18083
RCEP F	2026	2026	0	F!H18083

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I18083
VIFTA	2024	2024	4.3	VI!F16955
VIFTA	2025	2025	3.6	VI!G16955
VIFTA	2026	2026	2.9	VI!H16955
VIFTA	2027	2027	2.1	VI!I16955

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 9506.61.00. 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 9506.61.00 was checked against BT2026 (cell BT2026!N18793), 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.