

HS 9506.99.10 detail

HS code	9506.99.10
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 / - Other: / - - Other: / - - - Bows (including crossbows) and arrows
Unit	chiếc
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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/95069910/

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!K18800
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N18800
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18800
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	0	0%	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!E18074

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18003
ATIGA	2023	2023	0	AT!F18003
ATIGA	2024	2024	0	AT!G18003
ATIGA	2025	2025	0	AT!H18003
ATIGA	2026	2026	0	AT!I18003
ATIGA	2027	2027	0	AT!J18003
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18059
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18059
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18059
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18059
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18059
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18059
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18060
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18060
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18060
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18060
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18060
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18060
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18065
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18022
AIFTA	30/12/2022	2022	0	AI!F18017
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18017
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18017
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18017
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18017
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18017

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18065
VKFTA	2023	2023	0	VK!F18065
VKFTA	2024	2024	0	VK!G18065
VKFTA	2025	2025	0	VK!H18065
VKFTA	2026	2026	0	VK!I18065
VKFTA	2027	2027	0	VK!J18065
VCFTA	2022	2022	5	VC!D18129
VCFTA	2023	2023	5	VC!E18129
VCFTA	2024	2024	0	VC!F18129
VCFTA	2025	2025	0	VC!G18129
VCFTA	2026	2026	0	VC!H18129
VCFTA	2027	2027	0	VC!I18129
VN-EAEU	2022	2022	0	EAV!D18103
VN-EAEU	2023	2023	0	EAV!E18103
VN-EAEU	2024	2024	0	EAV!F18103
VN-EAEU	2025	2025	0	EAV!G18103
VN-EAEU	2026	2026	0	EAV!H18103
VN-EAEU	2027	2027	0	EAV!I18103
AHKFTA	2022	2022	0	AKH!D18096
AHKFTA	2023	2023	0	AKH!E18096
AHKFTA	2024	2024	0	AKH!F18096
AHKFTA	2025	2025	0	AKH!G18096
AHKFTA	2026	2026	0	AKH!H18096
AHKFTA	2027	2027	0	AKH!I18096
EVFTA	2022	2022	1,2	EV-NK!D18126
EVFTA	2023	2023	0	EV-NK!E18126

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18126
EVFTA	2025	2025	0	EV-NK!G18126
EVFTA	2026	2026	0	EV-NK!H18126
EVFTA	2027	2027	0	EV-NK!I18126
UKVFTA	2022	2022	1,2	UKV!D18125
UKVFTA	2023	2023	0	UKV!E18125
UKVFTA	2024	2024	0	UKV!F18125
UKVFTA	2025	2025	0	UKV!G18125
UKVFTA	2026	2026	0	UKV!H18125
UKVFTA	2027	2027	0	UKV!I18125
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18219
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18219
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18219
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18219
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18219
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18219
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18219
RCEP A	2022	2022	0	RCEPT-A!D18090
RCEP A	2023	2023	0	RCEPT-A!E18090
RCEP A	2024	2024	0	RCEPT-A!F18090
RCEP A	2025	2025	0	RCEPT-A!G18090
RCEP A	2026	2026	0	RCEPT-A!H18090
RCEP A	2027	2027	0	RCEPT-A!I18090
RCEP B	2022	2022	0	B!D18090
RCEP B	2023	2023	0	B!E18090
RCEP B	2024	2024	0	B!F18090

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G18090
RCEP B	2026	2026	0	B!H18090
RCEP B	2027	2027	0	B!I18090
RCEP C	2022	2022	0	C!D18088
RCEP C	2023	2023	0	C!E18088
RCEP C	2024	2024	0	C!F18088
RCEP C	2025	2025	0	C!G18088
RCEP C	2026	2026	0	C!H18088
RCEP C	2027	2027	0	C!I18088
RCEP D	2022	2022	0	D!D18087
RCEP D	2023	2023	0	D!E18087
RCEP D	2024	2024	0	D!F18087
RCEP D	2025	2025	0	D!G18087
RCEP D	2026	2026	0	D!H18087
RCEP D	2027	2027	0	D!I18087
RCEP E	2022	2022	0	E!D18092
RCEP E	2023	2023	0	E!E18092
RCEP E	2024	2024	0	E!F18092
RCEP E	2025	2025	0	E!G18092
RCEP E	2026	2026	0	E!H18092
RCEP E	2027	2027	0	E!I18092
RCEP F	2022	2022	0	F!D18090
RCEP F	2023	2023	0	F!E18090
RCEP F	2024	2024	0	F!F18090
RCEP F	2025	2025	0	F!G18090
RCEP F	2026	2026	0	F!H18090

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	FII18090
VIFTA	2024	2024	3.3	VIIF16962
VIFTA	2025	2025	1.7	VIG16962
VIFTA	2026	2026	0	VIH16962
VIFTA	2027	2027	0	VII16962

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9506.99 has 4 lines; 9506.99.10 is distinguished from its siblings by: Bows (including crossbows) and arrows.	9506.99.20 Nets, cricket pads and shin guards; 9506.99.30 Shuttlecocks; 9506.99.90 Other	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 9506.99.10. 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 5% for 9506.99.10 was checked against BT2026 (cell BT2026!N18800), 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.