Vietnam Tariff Intelligence

HS 9508.40.00 detail

HS code	9508.40.00
Description	Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres / - Travelling theatres
Unit	chiếc
Generated	02/11/2026 20:22:34
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/95084000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18820
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N18820
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18820
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	7	7%	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!E18096

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18025
ATIGA	2023	2023	0	AT!F18025
ATIGA	2024	2024	0	AT!G18025
ATIGA	2025	2025	0	AT!H18025
ATIGA	2026	2026	0	AT!I18025
ATIGA	2027	2027	0	AT!J18025
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18081
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18081
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18081
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18081
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18081
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18081
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18082
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18082
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18082
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18082
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18082
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18082
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18087
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18044
AIFTA	30/12/2022	2022	0	AI!F18039
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18039
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18039
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18039
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18039
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18039

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18087
VKFTA	2023	2023	0	VK!F18087
VKFTA	2024	2024	0	VK!G18087
VKFTA	2025	2025	0	VK!H18087
VKFTA	2026	2026	0	VK!I18087
VKFTA	2027	2027	0	VK!J18087
VCFTA	2022	2022	2	VC!D18151
VCFTA	2023	2023	1	VC!E18151
VCFTA	2024	2024	0	VC!F18151
VCFTA	2025	2025	0	VC!G18151
VCFTA	2026	2026	0	VC!H18151
VCFTA	2027	2027	0	VC!I18151
VN-EAEU	2022	2022	0	EAV!D18125
VN-EAEU	2023	2023	0	EAV!E18125
VN-EAEU	2024	2024	0	EAV!F18125
VN-EAEU	2025	2025	0	EAV!G18125
VN-EAEU	2026	2026	0	EAV!H18125
VN-EAEU	2027	2027	0	EAV!I18125
AHKFTA	2022	2022	0	AKH!D18118
AHKFTA	2023	2023	0	AKH!E18118
AHKFTA	2024	2024	0	AKH!F18118
AHKFTA	2025	2025	0	AKH!G18118
AHKFTA	2026	2026	0	AKH!H18118
AHKFTA	2027	2027	0	AKH!I18118
EVFTA	2022	2022	2,5	EV-NK!D18148
EVFTA	2023	2023	0	EV-NK!E18148

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18148
EVFTA	2025	2025	0	EV-NK!G18148
EVFTA	2026	2026	0	EV-NK!H18148
EVFTA	2027	2027	0	EV-NK!I18148
UKVFTA	2022	2022	2,5	UKV!D18147
UKVFTA	2023	2023	0	UKV!E18147
UKVFTA	2024	2024	0	UKV!F18147
UKVFTA	2025	2025	0	UKV!G18147
UKVFTA	2026	2026	0	UKV!H18147
UKVFTA	2027	2027	0	UKV!I18147
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18241
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18241
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18241
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18241
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18241
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18241
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18241
RCEP A	2022	2022	0	RCEPT-A!D18112
RCEP A	2023	2023	0	RCEPT-A!E18112
RCEP A	2024	2024	0	RCEPT-A!F18112
RCEP A	2025	2025	0	RCEPT-A!G18112
RCEP A	2026	2026	0	RCEPT-A!H18112
RCEP A	2027	2027	0	RCEPT-A!I18112
RCEP B	2022	2022	0	B!D18112
RCEP B	2023	2023	0	B!E18112
RCEP B	2024	2024	0	B!F18112

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G18112
RCEP B	2026	2026	0	B!H18112
RCEP B	2027	2027	0	B!I18112
RCEP C	2022	2022	0	C!D18110
RCEP C	2023	2023	0	C!E18110
RCEP C	2024	2024	0	C!F18110
RCEP C	2025	2025	0	C!G18110
RCEP C	2026	2026	0	C!H18110
RCEP C	2027	2027	0	C!I18110
RCEP D	2022	2022	0	D!D18109
RCEP D	2023	2023	0	D!E18109
RCEP D	2024	2024	0	D!F18109
RCEP D	2025	2025	0	D!G18109
RCEP D	2026	2026	0	D!H18109
RCEP D	2027	2027	0	D!I18109
RCEP E	2022	2022	0	E!D18114
RCEP E	2023	2023	0	E!E18114
RCEP E	2024	2024	0	E!F18114
RCEP E	2025	2025	0	E!G18114
RCEP E	2026	2026	0	E!H18114
RCEP E	2027	2027	0	E!I18114
RCEP F	2022	2022	0	F!D18112
RCEP F	2023	2023	0	F!E18112
RCEP F	2024	2024	0	F!F18112
RCEP F	2025	2025	0	F!G18112
RCEP F	2026	2026	0	F!H18112

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I18112
VIFTA	2024	2024	9	VI!F16982
VIFTA	2025	2025	8	VI!G16982
VIFTA	2026	2026	7	VI!H16982
VIFTA	2027	2027	6	VI!I16982

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9508.40.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9508.40.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 9508.40.00. 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 10% for 9508.40.00 was checked against BT2026 (cell BT2026!N18820), 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.