Vietnam Tariff Intelligence

HS 9504.90.35 detail

HS code	9504.90.35
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 / - Other: / - - Gambling equipment and paraphernalia: / - - - Other Mahjong tiles
Unit	bộ
Generated	05/11/2026 14:23:19
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/95049035/

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!K18761
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18761
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q18761
Excise tax	40	40%	66/2025/QH15	2025-06-14	BT2026!CG18761
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
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)	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	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E18033
ATIGA	2022	2022	0	AT!E17962
ATIGA	2023	2023	0	AT!F17962
ATIGA	2024	2024	0	AT!G17962
ATIGA	2025	2025	0	AT!H17962
ATIGA	2026	2026	0	AT!I17962
ATIGA	2027	2027	0	AT!J17962
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18018
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18018
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18018
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18018

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18018
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18018
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E18019
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F18019
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18019
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18019
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18019
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18019
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18024
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17981
AIFTA	30/12/2022	2022	0	AI!F17976
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17976
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17976
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17976
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17976
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17976
VKFTA	2022	2022	0	VK!E18024
VKFTA	2023	2023	0	VK!F18024
VKFTA	2024	2024	0	VK!G18024
VKFTA	2025	2025	0	VK!H18024
VKFTA	2026	2026	0	VK!I18024
VKFTA	2027	2027	0	VK!J18024
VCFTA	2022	2022	5	VC!D18088
VCFTA	2023	2023	2	VC!E18088
VCFTA	2024	2024	0	VC!F18088
VCFTA	2025	2025	0	VC!G18088

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H18088
VCFTA	2027	2027	0	VC!I18088
VN-EAEU	2022	2022	0	EAV!D18062
VN-EAEU	2023	2023	0	EAV!E18062
VN-EAEU	2024	2024	0	EAV!F18062
VN-EAEU	2025	2025	0	EAV!G18062
VN-EAEU	2026	2026	0	EAV!H18062
VN-EAEU	2027	2027	0	EAV!I18062
AHKFTA	2022	2022	15	AKH!D18055
AHKFTA	2023	2023	10	AKH!E18055
AHKFTA	2024	2024	10	AKH!F18055
AHKFTA	2025	2025	5	AKH!G18055
AHKFTA	2026	2026	5	AKH!H18055
AHKFTA	2027	2027	0	AKH!I18055
EVFTA	2022	2022	6,2	EV-NK!D18085
EVFTA	2023	2023	0	EV-NK!E18085
EVFTA	2024	2024	0	EV-NK!F18085
EVFTA	2025	2025	0	EV-NK!G18085
EVFTA	2026	2026	0	EV-NK!H18085
EVFTA	2027	2027	0	EV-NK!I18085
UKVFTA	2022	2022	6,2	UKV!D18084
UKVFTA	2023	2023	0	UKV!E18084
UKVFTA	2024	2024	0	UKV!F18084
UKVFTA	2025	2025	0	UKV!G18084
UKVFTA	2026	2026	0	UKV!H18084
UKVFTA	2027	2027	0	UKV!I18084

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18178
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18178
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18178
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18178
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18178
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18178
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18178
RCEP A	2022	2022	22,5	RCEPT-A!D18049
RCEP A	2023	2023	20	RCEPT-A!E18049
RCEP A	2024	2024	17,5	RCEPT-A!F18049
RCEP A	2025	2025	15	RCEPT-A!G18049
RCEP A	2026	2026	12,5	RCEPT-A!H18049
RCEP A	2027	2027	10	RCEPT-A!I18049
RCEP B	2022	2022	22,5	B!D18049
RCEP B	2023	2023	20	B!E18049
RCEP B	2024	2024	17,5	B!F18049
RCEP B	2025	2025	15	B!G18049
RCEP B	2026	2026	12,5	B!H18049
RCEP B	2027	2027	10	B!I18049
RCEP C	2022	2022	22,5	C!D18047
RCEP C	2023	2023	20	C!E18047
RCEP C	2024	2024	17,5	C!F18047
RCEP C	2025	2025	15	C!G18047
RCEP C	2026	2026	12,5	C!H18047
RCEP C	2027	2027	10	C!I18047
RCEP D	2022	2022	22,7	D!D18046

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20,5	D!E18046
RCEP D	2024	2024	18,2	D!F18046
RCEP D	2025	2025	15,9	D!G18046
RCEP D	2026	2026	13,6	D!H18046
RCEP D	2027	2027	11,4	D!I18046
RCEP E	2022	2022	22,5	E!D18051
RCEP E	2023	2023	20	E!E18051
RCEP E	2024	2024	17,5	E!F18051
RCEP E	2025	2025	15	E!G18051
RCEP E	2026	2026	12,5	E!H18051
RCEP E	2027	2027	10	E!I18051
RCEP F	2022	2022	22,5	F!D18049
RCEP F	2023	2023	20	F!E18049
RCEP F	2024	2024	17,5	F!F18049
RCEP F	2025	2025	15	F!G18049
RCEP F	2026	2026	12,5	F!H18049
RCEP F	2027	2027	10	F!I18049
VIFTA	2024	2024	22.5	VI!F16923
VIFTA	2025	2025	20	VI!G16923
VIFTA	2026	2026	17.5	VI!H16923
VIFTA	2027	2027	15	VI!I16923

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9504.90 has 13 lines; 9504.90.35 is distinguished from its siblings by: Other Mahjong tiles.	9504.90.10 Bowling requisites of all kinds; 9504.90.21 Of wood, of paper or of plastics; 9504.90.29 Other; 9504.90.32 Tables designed for use with casino games, of wood or of plastics; 9504.90.33 Other tables designed for use with casino games; 9504.90.34 Mahjong tiles, of wood or of paper or of plastics	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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL2: Bài lá		174/2025/NĐ-CP - PL2	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TAX-002	YELLOW	Subject to excise tax	The excise column shows "40".		66/2025/QH15	Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9504.90.35. 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 25% for 9504.90.35 was checked against BT2026 (cell BT2026!N18761), 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.