Vietnam Tariff Intelligence

HS 9505.90.00 detail

HS code	9505.90.00
Description	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes / - Other
Unit	kg/chiếc
Generated	11/11/2026 23:00:21
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/95059000/

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!K18773
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18773
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18773
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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	27	27%	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!E18046
ATIGA	2022	2022	0	AT!E17975

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17975
ATIGA	2024	2024	0	AT!G17975
ATIGA	2025	2025	0	AT!H17975
ATIGA	2026	2026	0	AT!I17975
ATIGA	2027	2027	0	AT!J17975
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E18031
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18031
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18031
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18031
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18031
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18031
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E18032
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F18032
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18032
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18032
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18032
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18032
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18037
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17994
AIFTA	30/12/2022	2022	5	AI!F17989
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17989
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17989
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17989
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17989
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17989
VKFTA	2022	2022	0	VK!E18037

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F18037
VKFTA	2024	2024	0	VK!G18037
VKFTA	2025	2025	0	VK!H18037
VKFTA	2026	2026	0	VK!I18037
VKFTA	2027	2027	0	VK!J18037
VCFTA	2022	2022	34	VC!D18101
VCFTA	2023	2023	34	VC!E18101
VCFTA	2024	2024	27	VC!F18101
VCFTA	2025	2025	27	VC!G18101
VCFTA	2026	2026	27	VC!H18101
VCFTA	2027	2027	27	VC!I18101
VN-EAEU	2022	2022	0	EAV!D18075
VN-EAEU	2023	2023	0	EAV!E18075
VN-EAEU	2024	2024	0	EAV!F18075
VN-EAEU	2025	2025	0	EAV!G18075
VN-EAEU	2026	2026	0	EAV!H18075
VN-EAEU	2027	2027	0	EAV!I18075
AHKFTA	2022	2022	15	AKH!D18068
AHKFTA	2023	2023	10	AKH!E18068
AHKFTA	2024	2024	10	AKH!F18068
AHKFTA	2025	2025	5	AKH!G18068
AHKFTA	2026	2026	5	AKH!H18068
AHKFTA	2027	2027	0	AKH!I18068
EVFTA	2022	2022	6,2	EV-NK!D18098
EVFTA	2023	2023	0	EV-NK!E18098
EVFTA	2024	2024	0	EV-NK!F18098

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G18098
EVFTA	2026	2026	0	EV-NK!H18098
EVFTA	2027	2027	0	EV-NK!I18098
UKVFTA	2022	2022	6,2	UKV!D18097
UKVFTA	2023	2023	0	UKV!E18097
UKVFTA	2024	2024	0	UKV!F18097
UKVFTA	2025	2025	0	UKV!G18097
UKVFTA	2026	2026	0	UKV!H18097
UKVFTA	2027	2027	0	UKV!I18097
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18191
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18191
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18191
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18191
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18191
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18191
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18191
RCEP A	2022	2022	22,5	RCEPT-A!D18062
RCEP A	2023	2023	20	RCEPT-A!E18062
RCEP A	2024	2024	17,5	RCEPT-A!F18062
RCEP A	2025	2025	15	RCEPT-A!G18062
RCEP A	2026	2026	12,5	RCEPT-A!H18062
RCEP A	2027	2027	10	RCEPT-A!I18062
RCEP B	2022	2022	22,5	B!D18062
RCEP B	2023	2023	20	B!E18062
RCEP B	2024	2024	17,5	B!F18062
RCEP B	2025	2025	15	B!G18062

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	12,5	B!H18062
RCEP B	2027	2027	10	B!I18062
RCEP C	2022	2022	22,5	C!D18060
RCEP C	2023	2023	20	C!E18060
RCEP C	2024	2024	17,5	C!F18060
RCEP C	2025	2025	15	C!G18060
RCEP C	2026	2026	12,5	C!H18060
RCEP C	2027	2027	10	C!I18060
RCEP D	2022	2022	22,7	D!D18059
RCEP D	2023	2023	20,5	D!E18059
RCEP D	2024	2024	18,2	D!F18059
RCEP D	2025	2025	15,9	D!G18059
RCEP D	2026	2026	13,6	D!H18059
RCEP D	2027	2027	11,4	D!I18059
RCEP E	2022	2022	22,5	E!D18064
RCEP E	2023	2023	20	E!E18064
RCEP E	2024	2024	17,5	E!F18064
RCEP E	2025	2025	15	E!G18064
RCEP E	2026	2026	12,5	E!H18064
RCEP E	2027	2027	10	E!I18064
RCEP F	2022	2022	22,5	F!D18062
RCEP F	2023	2023	20	F!E18062
RCEP F	2024	2024	17,5	F!F18062
RCEP F	2025	2025	15	F!G18062
RCEP F	2026	2026	12,5	F!H18062
RCEP F	2027	2027	10	F!I18062

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	22.5	VI!F16935
VIFTA	2025	2025	20	VI!G16935
VIFTA	2026	2026	17.5	VI!H16935
VIFTA	2027	2027	15	VI!I16935

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 27%: 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
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 9505.90.00. 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 25% for 9505.90.00 was checked against BT2026 (cell BT2026!N18773), 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.