Vietnam Tariff Intelligence

HS 9506.21.00 detail

HS code	9506.21.00
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 / - Water-skis, surf-boards, sailboards and other water-sport equipment: / - - Sailboards
Unit	chiếc
Generated	01/11/2026 20:53:37
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://vietnamtariff.com/hs-code/95062100/

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!K18780
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N18780
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18780
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	3.5	3.5%	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!E18054

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17983
ATIGA	2023	2023	0	AT!F17983
ATIGA	2024	2024	0	AT!G17983
ATIGA	2025	2025	0	AT!H17983
ATIGA	2026	2026	0	AT!I17983
ATIGA	2027	2027	0	AT!J17983
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18039
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18039
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18039
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18039
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18039
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18039
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18040
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18040
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18040
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18040
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18040
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18040
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18045
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18002
AIFTA	30/12/2022	2022	0	AI!F17997
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17997
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17997
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17997
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17997
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17997

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18045
VKFTA	2023	2023	0	VK!F18045
VKFTA	2024	2024	0	VK!G18045
VKFTA	2025	2025	0	VK!H18045
VKFTA	2026	2026	0	VK!I18045
VKFTA	2027	2027	0	VK!J18045
VCFTA	2022	2022	5	VC!D18109
VCFTA	2023	2023	5	VC!E18109
VCFTA	2024	2024	0	VC!F18109
VCFTA	2025	2025	0	VC!G18109
VCFTA	2026	2026	0	VC!H18109
VCFTA	2027	2027	0	VC!I18109
VN-EAEU	2022	2022	0	EAV!D18083
VN-EAEU	2023	2023	0	EAV!E18083
VN-EAEU	2024	2024	0	EAV!F18083
VN-EAEU	2025	2025	0	EAV!G18083
VN-EAEU	2026	2026	0	EAV!H18083
VN-EAEU	2027	2027	0	EAV!I18083
AHKFTA	2022	2022	0	AKH!D18076
AHKFTA	2023	2023	0	AKH!E18076
AHKFTA	2024	2024	0	AKH!F18076
AHKFTA	2025	2025	0	AKH!G18076
AHKFTA	2026	2026	0	AKH!H18076
AHKFTA	2027	2027	0	AKH!I18076
EVFTA	2022	2022	1,2	EV-NK!D18106
EVFTA	2023	2023	0	EV-NK!E18106

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18106
EVFTA	2025	2025	0	EV-NK!G18106
EVFTA	2026	2026	0	EV-NK!H18106
EVFTA	2027	2027	0	EV-NK!I18106
UKVFTA	2022	2022	1,2	UKV!D18105
UKVFTA	2023	2023	0	UKV!E18105
UKVFTA	2024	2024	0	UKV!F18105
UKVFTA	2025	2025	0	UKV!G18105
UKVFTA	2026	2026	0	UKV!H18105
UKVFTA	2027	2027	0	UKV!I18105
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18199
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18199
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18199
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18199
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18199
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18199
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18199
RCEP A	2022	2022	0	RCEPT-A!D18070
RCEP A	2023	2023	0	RCEPT-A!E18070
RCEP A	2024	2024	0	RCEPT-A!F18070
RCEP A	2025	2025	0	RCEPT-A!G18070
RCEP A	2026	2026	0	RCEPT-A!H18070
RCEP A	2027	2027	0	RCEPT-A!I18070
RCEP B	2022	2022	0	B!D18070
RCEP B	2023	2023	0	B!E18070
RCEP B	2024	2024	0	B!F18070

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G18070
RCEP B	2026	2026	0	B!H18070
RCEP B	2027	2027	0	B!I18070
RCEP C	2022	2022	0	C!D18068
RCEP C	2023	2023	0	C!E18068
RCEP C	2024	2024	0	C!F18068
RCEP C	2025	2025	0	C!G18068
RCEP C	2026	2026	0	C!H18068
RCEP C	2027	2027	0	C!I18068
RCEP D	2022	2022	0	D!D18067
RCEP D	2023	2023	0	D!E18067
RCEP D	2024	2024	0	D!F18067
RCEP D	2025	2025	0	D!G18067
RCEP D	2026	2026	0	D!H18067
RCEP D	2027	2027	0	D!I18067
RCEP E	2022	2022	0	E!D18072
RCEP E	2023	2023	0	E!E18072
RCEP E	2024	2024	0	E!F18072
RCEP E	2025	2025	0	E!G18072
RCEP E	2026	2026	0	E!H18072
RCEP E	2027	2027	0	E!I18072
RCEP F	2022	2022	0	F!D18070
RCEP F	2023	2023	0	F!E18070
RCEP F	2024	2024	0	F!F18070
RCEP F	2025	2025	0	F!G18070
RCEP F	2026	2026	0	F!H18070

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I18070
VIFTA	2024	2024	4.5	VI!F16942
VIFTA	2025	2025	4	VI!G16942
VIFTA	2026	2026	3.5	VI!H16942
VIFTA	2027	2027	3	VI!I16942

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 9506.21.00. 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 9506.21.00 was checked against BT2026 (cell BT2026!N18780), 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.