Vietnam Tariff Intelligence

HS 9503.00.21 detail

HS code	9503.00.21
Description	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds / - Dolls: / - - Dolls, whether or not dressed
Unit	chiếc
Generated	03/11/2026 09:37:18
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/95030021/

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!K18722
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N18722
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18722
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-ID, TH)	0% (except ID, TH)	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(-ID)(GIC)	0% (except ID)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	2	2%	Consolidated BT2026	2026	AHK	123/2022/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!E17993
ATIGA	2022	2022	0	AT!E17922
ATIGA	2023	2023	0	AT!F17922
ATIGA	2024	2024	0	AT!G17922
ATIGA	2025	2025	0	AT!H17922
ATIGA	2026	2026	0	AT!I17922
ATIGA	2027	2027	0	AT!J17922
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17978
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17978
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17978

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17978
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17978
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17978
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17979
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17979
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17979
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17979
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17979
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17979
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17984
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17941
AIFTA	30/12/2022	2022	0	AI!F17936
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17936
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17936
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17936
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17936
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17936
VKFTA	2022	2022	0	VK!E17984
VKFTA	2023	2023	0	VK!F17984
VKFTA	2024	2024	0	VK!G17984
VKFTA	2025	2025	0	VK!H17984
VKFTA	2026	2026	0	VK!I17984
VKFTA	2027	2027	0	VK!J17984
VCFTA	2022	2022	2	VC!D18048
VCFTA	2023	2023	1	VC!E18048
VCFTA	2024	2024	0	VC!F18048

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G18048
VCFTA	2026	2026	0	VC!H18048
VCFTA	2027	2027	0	VC!I18048
VN-EAEU	2022	2022	0	EAV!D18022
VN-EAEU	2023	2023	0	EAV!E18022
VN-EAEU	2024	2024	0	EAV!F18022
VN-EAEU	2025	2025	0	EAV!G18022
VN-EAEU	2026	2026	0	EAV!H18022
VN-EAEU	2027	2027	0	EAV!I18022
AHKFTA	2022	2022	6	AKH!D18015
AHKFTA	2023	2023	4	AKH!E18015
AHKFTA	2024	2024	4	AKH!F18015
AHKFTA	2025	2025	2	AKH!G18015
AHKFTA	2026	2026	2	AKH!H18015
AHKFTA	2027	2027	0	AKH!I18015
EVFTA	2022	2022	2,5	EV-NK!D18045
EVFTA	2023	2023	0	EV-NK!E18045
EVFTA	2024	2024	0	EV-NK!F18045
EVFTA	2025	2025	0	EV-NK!G18045
EVFTA	2026	2026	0	EV-NK!H18045
EVFTA	2027	2027	0	EV-NK!I18045
UKVFTA	2022	2022	2,5	UKV!D18044
UKVFTA	2023	2023	0	UKV!E18044
UKVFTA	2024	2024	0	UKV!F18044
UKVFTA	2025	2025	0	UKV!G18044
UKVFTA	2026	2026	0	UKV!H18044

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I18044
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18138
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18138
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18138
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18138
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18138
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18138
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18138
RCEP A	2022	2022	0	RCEPT-A!D18009
RCEP A	2023	2023	0	RCEPT-A!E18009
RCEP A	2024	2024	0	RCEPT-A!F18009
RCEP A	2025	2025	0	RCEPT-A!G18009
RCEP A	2026	2026	0	RCEPT-A!H18009
RCEP A	2027	2027	0	RCEPT-A!I18009
RCEP B	2022	2022	0	B!D18009
RCEP B	2023	2023	0	B!E18009
RCEP B	2024	2024	0	B!F18009
RCEP B	2025	2025	0	B!G18009
RCEP B	2026	2026	0	B!H18009
RCEP B	2027	2027	0	B!I18009
RCEP C	2022	2022	0	C!D18007
RCEP C	2023	2023	0	C!E18007
RCEP C	2024	2024	0	C!F18007
RCEP C	2025	2025	0	C!G18007
RCEP C	2026	2026	0	C!H18007
RCEP C	2027	2027	0	C!I18007

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D18006
RCEP D	2023	2023	0	D!E18006
RCEP D	2024	2024	0	D!F18006
RCEP D	2025	2025	0	D!G18006
RCEP D	2026	2026	0	D!H18006
RCEP D	2027	2027	0	D!I18006
RCEP E	2022	2022	0	E!D18011
RCEP E	2023	2023	0	E!E18011
RCEP E	2024	2024	0	E!F18011
RCEP E	2025	2025	0	E!G18011
RCEP E	2026	2026	0	E!H18011
RCEP E	2027	2027	0	E!I18011
RCEP F	2022	2022	0	F!D18009
RCEP F	2023	2023	0	F!E18009
RCEP F	2024	2024	0	F!F18009
RCEP F	2025	2025	0	F!G18009
RCEP F	2026	2026	0	F!H18009
RCEP F	2027	2027	0	F!I18009
VIFTA	2024	2024	9	VI!F16884
VIFTA	2025	2025	8	VI!G16884
VIFTA	2026	2026	7	VI!H16884
VIFTA	2027	2027	6	VI!I16884

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)		2711/QĐ-BKHCN	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	AKFTA: consolidated BT2026 shows "0(-ID)(GIC)", the FTA schedule for period 2022 - 2027 (một mức cho cả giai đoạn) shows "0".		119/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9503.00 has 15 lines; 9503.00.21 is distinguished from its siblings by: Dolls, whether or not dressed.	9503.00.10 Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; 9503.00.22 Garments and garment accessories; footwear and headgear; 9503.00.29 Other; 9503.00.30 Electric trains, including tracks, signals and other accessories therefor; 9503.00.40 Reduced size ("scale") models and similar recreational models, working or not; 9503.00.50 Other construction sets and constructional toys, of materials other than 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 "5/8/10".		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 9503.00.21. 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 9503.00.21 was checked against BT2026 (cell BT2026!N18722), 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 hóa nhóm 2 (2711/QĐ-BKHCN 2022)

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.