

HS 9504.50.90 detail

HS code	9504.50.90
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 / - Video game consoles and machines, other than those of subheading 9504.30: / - - Other
Unit	chiếc
Generated	30/10/2026 08:24:43
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/95045090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18751
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18751
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18751
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
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AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ- CP	Ad valorem
ACFTA	0 (-BN)	0% (except BN)	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	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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	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!E18023
ATIGA	2022	2022	0	AT!E17952
ATIGA	2023	2023	0	AT!F17952
ATIGA	2024	2024	0	AT!G17952
ATIGA	2025	2025	0	AT!H17952
ATIGA	2026	2026	0	AT!I17952
ATIGA	2027	2027	0	AT!J17952
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18008
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18008
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18008
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18008

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18008
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18008
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18009
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18009
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18009
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18009
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18009
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18009
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18014
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17971
AIFTA	30/12/2022	2022	0	AI!F17966
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17966
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17966
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17966
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17966
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17966
VKFTA	2022	2022	0	VK!E18014
VKFTA	2023	2023	0	VK!F18014
VKFTA	2024	2024	0	VK!G18014
VKFTA	2025	2025	0	VK!H18014
VKFTA	2026	2026	0	VK!I18014
VKFTA	2027	2027	0	VK!J18014
VCFTA	2022	2022	4	VC!D18078
VCFTA	2023	2023	2	VC!E18078
VCFTA	2024	2024	0	VC!F18078
VCFTA	2025	2025	0	VC!G18078

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H18078
VCFTA	2027	2027	0	VC!I18078
VN-EAEU	2022	2022	0	EAV!D18052
VN-EAEU	2023	2023	0	EAV!E18052
VN-EAEU	2024	2024	0	EAV!F18052
VN-EAEU	2025	2025	0	EAV!G18052
VN-EAEU	2026	2026	0	EAV!H18052
VN-EAEU	2027	2027	0	EAV!I18052
AHKFTA	2022	2022	12	AKH!D18045
AHKFTA	2023	2023	8	AKH!E18045
AHKFTA	2024	2024	8	AKH!F18045
AHKFTA	2025	2025	4	AKH!G18045
AHKFTA	2026	2026	4	AKH!H18045
AHKFTA	2027	2027	0	AKH!I18045
EVFTA	2022	2022	5	EV-NK!D18075
EVFTA	2023	2023	0	EV-NK!E18075
EVFTA	2024	2024	0	EV-NK!F18075
EVFTA	2025	2025	0	EV-NK!G18075
EVFTA	2026	2026	0	EV-NK!H18075
EVFTA	2027	2027	0	EV-NK!I18075
UKVFTA	2022	2022	5	UKV!D18074
UKVFTA	2023	2023	0	UKV!E18074
UKVFTA	2024	2024	0	UKV!F18074
UKVFTA	2025	2025	0	UKV!G18074
UKVFTA	2026	2026	0	UKV!H18074
UKVFTA	2027	2027	0	UKV!I18074

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18168
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18168
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18168
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18168
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18168
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18168
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18168
RCEP A	2022	2022	0	RCEPT-A!D18039
RCEP A	2023	2023	0	RCEPT-A!E18039
RCEP A	2024	2024	0	RCEPT-A!F18039
RCEP A	2025	2025	0	RCEPT-A!G18039
RCEP A	2026	2026	0	RCEPT-A!H18039
RCEP A	2027	2027	0	RCEPT-A!I18039
RCEP B	2022	2022	0	B!D18039
RCEP B	2023	2023	0	B!E18039
RCEP B	2024	2024	0	B!F18039
RCEP B	2025	2025	0	B!G18039
RCEP B	2026	2026	0	B!H18039
RCEP B	2027	2027	0	B!I18039
RCEP C	2022	2022	0	C!D18037
RCEP C	2023	2023	0	C!E18037
RCEP C	2024	2024	0	C!F18037
RCEP C	2025	2025	0	C!G18037
RCEP C	2026	2026	0	C!H18037
RCEP C	2027	2027	0	C!I18037
RCEP D	2022	2022	0	D!D18036

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E18036
RCEP D	2024	2024	0	D!F18036
RCEP D	2025	2025	0	D!G18036
RCEP D	2026	2026	0	D!H18036
RCEP D	2027	2027	0	D!I18036
RCEP E	2022	2022	0	E!D18041
RCEP E	2023	2023	0	E!E18041
RCEP E	2024	2024	0	E!F18041
RCEP E	2025	2025	0	E!G18041
RCEP E	2026	2026	0	E!H18041
RCEP E	2027	2027	0	E!I18041
RCEP F	2022	2022	0	F!D18039
RCEP F	2023	2023	0	F!E18039
RCEP F	2024	2024	0	F!F18039
RCEP F	2025	2025	0	F!G18039
RCEP F	2026	2026	0	F!H18039
RCEP F	2027	2027	0	F!I18039
VIFTA	2024	2024	16	VI!F16913
VIFTA	2025	2025	12	VI!G16913
VIFTA	2026	2026	8	VI!H16913
VIFTA	2027	2027	4	VI!I16913

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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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 9504.50 has 2 lines; 9504.50.90 is distinguished from its siblings by: Other.	9504.50.10 Of a kind used with a television receiver	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 "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 9504.50.90. 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 20% for 9504.50.90 was checked against BT2026 (cell BT2026!N18751), 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.