Vietnam Tariff Intelligence

HS 9503.00.40 detail

HS code	9503.00.40
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 / - Reduced size ("scale") models and similar recreational models, working or not
Unit	chiếc
Generated	07/11/2026 18:47:15
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/95030040/

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!K18727
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N18727
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18727
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 (-LA, TH)	0% (except LA, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	4	4%	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!E17998
ATIGA	2022	2022	0	AT!E17927
ATIGA	2023	2023	0	AT!F17927
ATIGA	2024	2024	0	AT!G17927
ATIGA	2025	2025	0	AT!H17927
ATIGA	2026	2026	0	AT!I17927
ATIGA	2027	2027	0	AT!J17927
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17983
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17983
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17983

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17983
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17983
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17983
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17984
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17984
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17984
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17984
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17984
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17984
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17989
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17946
AIFTA	30/12/2022	2022	0	AI!F17941
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17941
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17941
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17941
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17941
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17941
VKFTA	2022	2022	0	VK!E17989
VKFTA	2023	2023	0	VK!F17989
VKFTA	2024	2024	0	VK!G17989
VKFTA	2025	2025	0	VK!H17989
VKFTA	2026	2026	0	VK!I17989
VKFTA	2027	2027	0	VK!J17989
VCFTA	2022	2022	2	VC!D18053
VCFTA	2023	2023	1	VC!E18053
VCFTA	2024	2024	0	VC!F18053

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G18053
VCFTA	2026	2026	0	VC!H18053
VCFTA	2027	2027	0	VC!I18053
VN-EAEU	2022	2022	0	EAV!D18027
VN-EAEU	2023	2023	0	EAV!E18027
VN-EAEU	2024	2024	0	EAV!F18027
VN-EAEU	2025	2025	0	EAV!G18027
VN-EAEU	2026	2026	0	EAV!H18027
VN-EAEU	2027	2027	0	EAV!I18027
AHKFTA	2022	2022	0	AKH!D18020
AHKFTA	2023	2023	0	AKH!E18020
AHKFTA	2024	2024	0	AKH!F18020
AHKFTA	2025	2025	0	AKH!G18020
AHKFTA	2026	2026	0	AKH!H18020
AHKFTA	2027	2027	0	AKH!I18020
EVFTA	2022	2022	2,5	EV-NK!D18050
EVFTA	2023	2023	0	EV-NK!E18050
EVFTA	2024	2024	0	EV-NK!F18050
EVFTA	2025	2025	0	EV-NK!G18050
EVFTA	2026	2026	0	EV-NK!H18050
EVFTA	2027	2027	0	EV-NK!I18050
UKVFTA	2022	2022	2,5	UKV!D18049
UKVFTA	2023	2023	0	UKV!E18049
UKVFTA	2024	2024	0	UKV!F18049
UKVFTA	2025	2025	0	UKV!G18049
UKVFTA	2026	2026	0	UKV!H18049

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I18049
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18143
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18143
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18143
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18143
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18143
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18143
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18143
RCEP A	2022	2022	0	RCEPT-A!D18014
RCEP A	2023	2023	0	RCEPT-A!E18014
RCEP A	2024	2024	0	RCEPT-A!F18014
RCEP A	2025	2025	0	RCEPT-A!G18014
RCEP A	2026	2026	0	RCEPT-A!H18014
RCEP A	2027	2027	0	RCEPT-A!I18014
RCEP B	2022	2022	0	B!D18014
RCEP B	2023	2023	0	B!E18014
RCEP B	2024	2024	0	B!F18014
RCEP B	2025	2025	0	B!G18014
RCEP B	2026	2026	0	B!H18014
RCEP B	2027	2027	0	B!I18014
RCEP C	2022	2022	0	C!D18012
RCEP C	2023	2023	0	C!E18012
RCEP C	2024	2024	0	C!F18012
RCEP C	2025	2025	0	C!G18012
RCEP C	2026	2026	0	C!H18012
RCEP C	2027	2027	0	C!I18012

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D18011
RCEP D	2023	2023	0	D!E18011
RCEP D	2024	2024	0	D!F18011
RCEP D	2025	2025	0	D!G18011
RCEP D	2026	2026	0	D!H18011
RCEP D	2027	2027	0	D!I18011
RCEP E	2022	2022	0	E!D18016
RCEP E	2023	2023	0	E!E18016
RCEP E	2024	2024	0	E!F18016
RCEP E	2025	2025	0	E!G18016
RCEP E	2026	2026	0	E!H18016
RCEP E	2027	2027	0	E!I18016
RCEP F	2022	2022	0	F!D18014
RCEP F	2023	2023	0	F!E18014
RCEP F	2024	2024	0	F!F18014
RCEP F	2025	2025	0	F!G18014
RCEP F	2026	2026	0	F!H18014
RCEP F	2027	2027	0	F!I18014
VIFTA	2024	2024	8	VI!F16889
VIFTA	2025	2025	6	VI!G16889
VIFTA	2026	2026	4	VI!H16889
VIFTA	2027	2027	2	VI!I16889

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9503.00 has 15 lines; 9503.00.40 is distinguished from its siblings by: Reduced size ("scale") models and similar recreational models, working or not.	9503.00.10 Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; 9503.00.21 Dolls, whether or not dressed; 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; 9503.00.50 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 9503.00.40. 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 9503.00.40 was checked against BT2026 (cell BT2026!N18727), 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.