Vietnam Tariff Intelligence

HS 9503.00.91 detail

HS code	9503.00.91
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 / - Other: / - - Numerical, alphabetical or animal blocks or cut-outs; word builder sets; word making and talking sets; toy printing sets; toy counting frames (abaci); toy sewing machines; toy typewriters
Unit	chiếc/bộ/hộp
Generated	05/11/2026 20:50:14
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/95030091/

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!K18733
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18733
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18733
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 (-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(-KH)	0% (except KH)	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
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
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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!E18004
ATIGA	2022	2022	0	AT!E17933
ATIGA	2023	2023	0	AT!F17933
ATIGA	2024	2024	0	AT!G17933
ATIGA	2025	2025	0	AT!H17933
ATIGA	2026	2026	0	AT!I17933
ATIGA	2027	2027	0	AT!J17933
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E17989
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17989
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17989
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17989

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17989
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17989
VJEPA	30/12/2022 - 31/3/2023	2022	2,5	VJ!E17990
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F17990
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17990
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17990
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17990
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17990
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17995
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17952
AIFTA	30/12/2022	2022	0	AI!F17947
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17947
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17947
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17947
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17947
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17947
VKFTA	2022	2022	0	VK!E17995
VKFTA	2023	2023	0	VK!F17995
VKFTA	2024	2024	0	VK!G17995
VKFTA	2025	2025	0	VK!H17995
VKFTA	2026	2026	0	VK!I17995
VKFTA	2027	2027	0	VK!J17995
VCFTA	2022	2022	4	VC!D18059
VCFTA	2023	2023	2	VC!E18059
VCFTA	2024	2024	0	VC!F18059
VCFTA	2025	2025	0	VC!G18059

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H18059
VCFTA	2027	2027	0	VC!I18059
VN-EAEU	2022	2022	0	EAV!D18033
VN-EAEU	2023	2023	0	EAV!E18033
VN-EAEU	2024	2024	0	EAV!F18033
VN-EAEU	2025	2025	0	EAV!G18033
VN-EAEU	2026	2026	0	EAV!H18033
VN-EAEU	2027	2027	0	EAV!I18033
AHKFTA	2022	2022	12	AKH!D18026
AHKFTA	2023	2023	8	AKH!E18026
AHKFTA	2024	2024	8	AKH!F18026
AHKFTA	2025	2025	4	AKH!G18026
AHKFTA	2026	2026	4	AKH!H18026
AHKFTA	2027	2027	0	AKH!I18026
EVFTA	2022	2022	5	EV-NK!D18056
EVFTA	2023	2023	0	EV-NK!E18056
EVFTA	2024	2024	0	EV-NK!F18056
EVFTA	2025	2025	0	EV-NK!G18056
EVFTA	2026	2026	0	EV-NK!H18056
EVFTA	2027	2027	0	EV-NK!I18056
UKVFTA	2022	2022	5	UKV!D18055
UKVFTA	2023	2023	0	UKV!E18055
UKVFTA	2024	2024	0	UKV!F18055
UKVFTA	2025	2025	0	UKV!G18055
UKVFTA	2026	2026	0	UKV!H18055
UKVFTA	2027	2027	0	UKV!I18055

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18149
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18149
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18149
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18149
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18149
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18149
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18149
RCEP A	2022	2022	18	RCEPT-A!D18020
RCEP A	2023	2023	16	RCEPT-A!E18020
RCEP A	2024	2024	14	RCEPT-A!F18020
RCEP A	2025	2025	12	RCEPT-A!G18020
RCEP A	2026	2026	10	RCEPT-A!H18020
RCEP A	2027	2027	8	RCEPT-A!I18020
RCEP B	2022	2022	18	B!D18020
RCEP B	2023	2023	16	B!E18020
RCEP B	2024	2024	14	B!F18020
RCEP B	2025	2025	12	B!G18020
RCEP B	2026	2026	10	B!H18020
RCEP B	2027	2027	8	B!I18020
RCEP C	2022	2022	18	C!D18018
RCEP C	2023	2023	16	C!E18018
RCEP C	2024	2024	14	C!F18018
RCEP C	2025	2025	12	C!G18018
RCEP C	2026	2026	10	C!H18018
RCEP C	2027	2027	8	C!I18018
RCEP D	2022	2022	18,2	D!D18017

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	16,4	D!E18017
RCEP D	2024	2024	14,5	D!F18017
RCEP D	2025	2025	12,7	D!G18017
RCEP D	2026	2026	10,9	D!H18017
RCEP D	2027	2027	9,1	D!I18017
RCEP E	2022	2022	18	E!D18022
RCEP E	2023	2023	16	E!E18022
RCEP E	2024	2024	14	E!F18022
RCEP E	2025	2025	12	E!G18022
RCEP E	2026	2026	10	E!H18022
RCEP E	2027	2027	8	E!I18022
RCEP F	2022	2022	18	F!D18020
RCEP F	2023	2023	16	F!E18020
RCEP F	2024	2024	14	F!F18020
RCEP F	2025	2025	12	F!G18020
RCEP F	2026	2026	10	F!H18020
RCEP F	2027	2027	8	F!I18020
VIFTA	2024	2024	18	VI!F16895
VIFTA	2025	2025	16	VI!G16895
VIFTA	2026	2026	14	VI!H16895
VIFTA	2027	2027	12	VI!I16895

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; 9503.00.91 is distinguished from its siblings by: Numerical, alphabetical or animal blocks or cut-outs; word builder sets; word making and talking sets; toy printing sets; toy counting frames (abaci); toy sewing machines; toy typewriters.	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; 9503.00.40 Reduced size ("scale") models and similar recreational models, working or not	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 9503.00.91. 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 9503.00.91 was checked against BT2026 (cell BT2026!N18733), 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.