

Détail du SH 9701.92.00

|                        |                                                                                                                                                                                                                                                 |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 9701.92.00                                                                                                                                                                                                                                      |
| Description            | Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques / - Other: / - - Mosaics |
| Unité                  | chiếc                                                                                                                                                                                                                                           |
| Généré le              | 31/10/2026 14:52:46                                                                                                                                                                                                                             |
| Version des données    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                      |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                                                                                |
| Lien                   | <a href="https://mail.vietnamtariff.com/hs-code/97019200/">https://mail.vietnamtariff.com/hs-code/97019200/</a>                                                                                                                                 |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source        |
|-------------------------------|---------------|-------------------------|----------------|------------|---------------|
| Droit d'importation ordinaire | 7.5           | 7,5%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K19030 |
| Préférentiel (NPF)            | 5             | 5%                      | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N19030 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q19030 |
| Taxe spéciale de consommation |               | Aucune donnée           |                |            |               |
| Taxe environnementale         |               | Aucune donnée           |                |            |               |
| Droit d'exportation           |               | Aucune donnée           |                |            |               |
| Taux à l'exportation CPTPP    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation EVFTA    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation UKVFTA   |               | Aucune donnée           |                |            |               |

Taux préférentiels spéciaux (ALE) - 2026

| FTA     | Valeur source | Taux | Base des données          | Période                                | Preuve de l'origine | Base juridique | Statut     |
|---------|---------------|------|---------------------------|----------------------------------------|---------------------|----------------|------------|
| AANZFTA | 0             | 0%   | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                | 121/2022/NĐ-CP | Ad valorem |

| FTA             | Valeur source | Taux | Base des données       | Période                                | Preuve de l'origine               | Base juridique | Statut     |
|-----------------|---------------|------|------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AIFTA           | 0             | 0%   | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP           | 0             | 0%   | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP           | 0             | 0%   | Tarif consolidé BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA          | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |

| FTA     | Valeur source | Taux          | Base des données       | Période               | Preuve de l'origine   | Base juridique | Statut        |
|---------|---------------|---------------|------------------------|-----------------------|-----------------------|----------------|---------------|
| VJEPA   | 0             | 0%            | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem    |
| VKFTA   | 0             | 0%            | Tarif consolidé BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem    |
| VN-EAEU | 0             | 0%            | Tarif consolidé BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem    |
| VN-LAO  | 0             | 0%            | Tarif consolidé BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem    |
| VNCU    | 0             | 0%            | Tarif consolidé BT2026 | 2023 - 2027           | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Ad valorem    |
| AHKFTA  | 1             | 1%            | Tarif consolidé BT2026 | 2026                  | AHK                   | 123/2022/NĐ-CP | Ad valorem    |
| VIFTA   | 2.9           | 2,9%          | Tarif consolidé BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem    |
| VN-CAM  |               | Aucune donnée | Aucune donnée          |                       | S                     | 56/2026/NĐ-CP  | Aucune donnée |

### Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source    |
|-------|----------------------------------------|-------|---------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E18294 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E18223 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F18223 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G18223 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H18223 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I18223 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J18223 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E18279 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F18279 |

| FTA     | Période                                | Année | Valeur source | Source      |
|---------|----------------------------------------|-------|---------------|-------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G18279   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H18279   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I18279   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J18279   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E18280   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F18280   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G18280   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H18280   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I18280   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J18280   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F18285   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H18242 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F18237   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G18237   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H18237   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I18237   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J18237   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K18237   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E18285   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F18285   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G18285   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H18285   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I18285   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J18285   |
| VCFTA   | 2022                                   | 2022  | 5             | VC!D18349   |
| VCFTA   | 2023                                   | 2023  | 5             | VC!E18349   |

| FTA     | Période     | Année | Valeur source | Source       |
|---------|-------------|-------|---------------|--------------|
| VCFTA   | 2024        | 2024  | 0             | VC!F18349    |
| VCFTA   | 2025        | 2025  | 0             | VC!G18349    |
| VCFTA   | 2026        | 2026  | 0             | VC!H18349    |
| VCFTA   | 2027        | 2027  | 0             | VC!I18349    |
| VN-EAEU | 2022        | 2022  | 0             | EAV!D18323   |
| VN-EAEU | 2023        | 2023  | 0             | EAV!E18323   |
| VN-EAEU | 2024        | 2024  | 0             | EAV!F18323   |
| VN-EAEU | 2025        | 2025  | 0             | EAV!G18323   |
| VN-EAEU | 2026        | 2026  | 0             | EAV!H18323   |
| VN-EAEU | 2027        | 2027  | 0             | EAV!I18323   |
| VNCU    | 2022        | 2022  | 0             | VNCU!D1087   |
| VNCU    | 2023 - 2027 |       | 0             | VNCU!E1087   |
| AHKFTA  | 2022        | 2022  | 3             | AKH!D18316   |
| AHKFTA  | 2023        | 2023  | 2             | AKH!E18316   |
| AHKFTA  | 2024        | 2024  | 2             | AKH!F18316   |
| AHKFTA  | 2025        | 2025  | 1             | AKH!G18316   |
| AHKFTA  | 2026        | 2026  | 1             | AKH!H18316   |
| AHKFTA  | 2027        | 2027  | 0             | AKH!I18316   |
| EVFTA   | 2022        | 2022  | 0             | EV-NK!D18346 |
| EVFTA   | 2023        | 2023  | 0             | EV-NK!E18346 |
| EVFTA   | 2024        | 2024  | 0             | EV-NK!F18346 |
| EVFTA   | 2025        | 2025  | 0             | EV-NK!G18346 |
| EVFTA   | 2026        | 2026  | 0             | EV-NK!H18346 |
| EVFTA   | 2027        | 2027  | 0             | EV-NK!I18346 |
| UKVFTA  | 2022        | 2022  | 0             | UKV!D18345   |
| UKVFTA  | 2023        | 2023  | 0             | UKV!E18345   |

| FTA    | Période | Année          | Valeur source | Source         |
|--------|---------|----------------|---------------|----------------|
| UKVFTA | 2024    | 2024           | 0             | UKV!F18345     |
| UKVFTA | 2025    | 2025           | 0             | UKV!G18345     |
| UKVFTA | 2026    | 2026           | 0             | UKV!H18345     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I18345     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D18439   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E18439   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F18439   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G18439   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H18439   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I18439   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J18439   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D18310 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E18310 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F18310 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G18310 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H18310 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I18310 |
| RCEP B | 2022    | 2022           | 0             | B!D18310       |
| RCEP B | 2023    | 2023           | 0             | B!E18310       |
| RCEP B | 2024    | 2024           | 0             | B!F18310       |
| RCEP B | 2025    | 2025           | 0             | B!G18310       |
| RCEP B | 2026    | 2026           | 0             | B!H18310       |
| RCEP B | 2027    | 2027           | 0             | B!I18310       |
| RCEP C | 2022    | 2022           | 0             | C!D18308       |
| RCEP C | 2023    | 2023           | 0             | C!E18308       |
| RCEP C | 2024    | 2024           | 0             | C!F18308       |

| FTA    | Période | Année | Valeur source | Source    |
|--------|---------|-------|---------------|-----------|
| RCEP C | 2025    | 2025  | 0             | C!G18308  |
| RCEP C | 2026    | 2026  | 0             | C!H18308  |
| RCEP C | 2027    | 2027  | 0             | C!I18308  |
| RCEP D | 2022    | 2022  | 0             | D!D18307  |
| RCEP D | 2023    | 2023  | 0             | D!E18307  |
| RCEP D | 2024    | 2024  | 0             | D!F18307  |
| RCEP D | 2025    | 2025  | 0             | D!G18307  |
| RCEP D | 2026    | 2026  | 0             | D!H18307  |
| RCEP D | 2027    | 2027  | 0             | D!I18307  |
| RCEP E | 2022    | 2022  | 0             | E!D18312  |
| RCEP E | 2023    | 2023  | 0             | E!E18312  |
| RCEP E | 2024    | 2024  | 0             | E!F18312  |
| RCEP E | 2025    | 2025  | 0             | E!G18312  |
| RCEP E | 2026    | 2026  | 0             | E!H18312  |
| RCEP E | 2027    | 2027  | 0             | E!I18312  |
| RCEP F | 2022    | 2022  | 0             | F!D18310  |
| RCEP F | 2023    | 2023  | 0             | F!E18310  |
| RCEP F | 2024    | 2024  | 0             | F!F18310  |
| RCEP F | 2025    | 2025  | 0             | F!G18310  |
| RCEP F | 2026    | 2026  | 0             | F!H18310  |
| RCEP F | 2027    | 2027  | 0             | F!I18310  |
| VIFTA  | 2024    | 2024  | 4.3           | VI!F17160 |
| VIFTA  | 2025    | 2025  | 3.6           | VI!G17160 |
| VIFTA  | 2026    | 2026  | 2.9           | VI!H17160 |
| VIFTA  | 2027    | 2027  | 2.1           | VI!I17160 |

### Conseils et avertissements

| Code de risque | Niveau | Nom du risque                                              | Description                                                                                                                             | Données liées   | Référence juridique | Action recommandée                                                                                       | Statut de vérification                          |
|----------------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| HS-004         | YELLOW | HS code introduced in the 2023 nomenclature                | 9701.92.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 9701.92.00 | 31/2022/TT-BTC      | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.  | Non vérifié – contrôle nécessaire               |
| 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.                                           | Non vérifié – contrôle nécessaire               |
| 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).          | Non vérifié – contrôle nécessaire               |
| TR-004         | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 9701.92.00. This does NOT mean there is no risk.                                            |                 |                     | Check the MOIT Trade Remedies Authority database.                                                        | Non vérifié – contrôle nécessaire               |
| DQ-001         | GREEN  | MFN rate present in the source                             | The MFN rate 5% for 9701.92.00 was checked against BT2026 (cell BT2026!N19030), 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. | Vérifié par rapport au fichier tarifaire source |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.