Vietnam Tariff Intelligence

HS 9601.10.10 detail

HS code	9601.10.10
Description	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding) / - Worked ivory and articles of ivory: / - - Cigar or cigarette cases, tobacco jars; ornamental articles
Unit	kg/chiếc
Generated	08/11/2026 14:03:10
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://mail.vietnamtariff.com/hs-code/96011010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18846
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18846
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18846
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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)	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
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
EVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	4,5; M: 6,8	4.5% · M: 6.8%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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!E18103

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18032
ATIGA	2023	2023	0	AT!F18032
ATIGA	2024	2024	0	AT!G18032
ATIGA	2025	2025	0	AT!H18032
ATIGA	2026	2026	0	AT!I18032
ATIGA	2027	2027	0	AT!J18032
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18088
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18088
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18088
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18088
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18088
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18088
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E18089
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F18089
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18089
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18089
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18089
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18089
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18094
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18051
AIFTA	30/12/2022	2022	0	AI!F18046
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18046
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18046
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18046
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18046
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18046

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18094
VKFTA	2023	2023	0	VK!F18094
VKFTA	2024	2024	0	VK!G18094
VKFTA	2025	2025	0	VK!H18094
VKFTA	2026	2026	0	VK!I18094
VKFTA	2027	2027	0	VK!J18094
VCFTA	2022	2022	5	VC!D18158
VCFTA	2023	2023	3	VC!E18158
VCFTA	2024	2024	0	VC!F18158
VCFTA	2025	2025	0	VC!G18158
VCFTA	2026	2026	0	VC!H18158
VCFTA	2027	2027	0	VC!I18158
VN-EAEU	2022	2022	0	EAV!D18132
VN-EAEU	2023	2023	0	EAV!E18132
VN-EAEU	2024	2024	0	EAV!F18132
VN-EAEU	2025	2025	0	EAV!G18132
VN-EAEU	2026	2026	0	EAV!H18132
VN-EAEU	2027	2027	0	EAV!I18132
AHKFTA	2022	2022	15	AKH!D18125
AHKFTA	2023	2023	10	AKH!E18125
AHKFTA	2024	2024	10	AKH!F18125
AHKFTA	2025	2025	5	AKH!G18125
AHKFTA	2026	2026	5	AKH!H18125
AHKFTA	2027	2027	0	AKH!I18125
EVFTA	2022	2022	15,6	EV-NK!D18155
EVFTA	2023	2023	12,5	EV-NK!E18155

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	9,3	EV-NK!F18155
EVFTA	2025	2025	6,2	EV-NK!G18155
EVFTA	2026	2026	3,1	EV-NK!H18155
EVFTA	2027	2027	0	EV-NK!I18155
UKVFTA	2022	2022	15,6	UKV!D18154
UKVFTA	2023	2023	12,5	UKV!E18154
UKVFTA	2024	2024	9,3	UKV!F18154
UKVFTA	2025	2025	6,2	UKV!G18154
UKVFTA	2026	2026	3,1	UKV!H18154
UKVFTA	2027	2027	0	UKV!I18154
CPTPP	(I)	2021 (DERIVED)	15,9	CPTPP!D18248
CPTPP	(II)	2022 (DERIVED)	13,6	CPTPP!E18248
CPTPP	(III)	2023 (DERIVED)	11,3	CPTPP!F18248
CPTPP	(IV)	2024 (DERIVED)	9	CPTPP!G18248
CPTPP	(V)	2025 (DERIVED)	6,8	CPTPP!H18248
CPTPP	(VI)	2026 (DERIVED)	4,5	CPTPP!I18248
CPTPP	(VII)	2027 (DERIVED)	2,2	CPTPP!J18248
RCEP A	2022	2022	22,5	RCEPT-A!D18119
RCEP A	2023	2023	20	RCEPT-A!E18119
RCEP A	2024	2024	17,5	RCEPT-A!F18119
RCEP A	2025	2025	15	RCEPT-A!G18119
RCEP A	2026	2026	12,5	RCEPT-A!H18119
RCEP A	2027	2027	10	RCEPT-A!I18119
RCEP B	2022	2022	22,5	B!D18119
RCEP B	2023	2023	20	B!E18119
RCEP B	2024	2024	17,5	B!F18119

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G18119
RCEP B	2026	2026	12,5	B!H18119
RCEP B	2027	2027	10	B!I18119
RCEP C	2022	2022	22,5	C!D18117
RCEP C	2023	2023	20	C!E18117
RCEP C	2024	2024	17,5	C!F18117
RCEP C	2025	2025	15	C!G18117
RCEP C	2026	2026	12,5	C!H18117
RCEP C	2027	2027	10	C!I18117
RCEP D	2022	2022	22,7	D!D18116
RCEP D	2023	2023	20,5	D!E18116
RCEP D	2024	2024	18,2	D!F18116
RCEP D	2025	2025	15,9	D!G18116
RCEP D	2026	2026	13,6	D!H18116
RCEP D	2027	2027	11,4	D!I18116
RCEP E	2022	2022	22,5	E!D18121
RCEP E	2023	2023	20	E!E18121
RCEP E	2024	2024	17,5	E!F18121
RCEP E	2025	2025	15	E!G18121
RCEP E	2026	2026	12,5	E!H18121
RCEP E	2027	2027	10	E!I18121
RCEP F	2022	2022	22,5	F!D18119
RCEP F	2023	2023	20	F!E18119
RCEP F	2024	2024	17,5	F!F18119
RCEP F	2025	2025	15	F!G18119
RCEP F	2026	2026	12,5	F!H18119

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I18119
VIFTA	2024	2024	21,4	VI!F16988
VIFTA	2025	2025	17.9	VI!G16988
VIFTA	2026	2026	14.3	VI!H16988
VIFTA	2027	2027	10.7	VI!I16988

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "4,5; M: 6,8" has a general 4.5% and an "M:" 6.8% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "4,5; M: 6,8", the FTA schedule for period (VI) shows "4,5".		115/2022/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 9601.10 has 2 lines; 9601.10.10 is distinguished from its siblings by: Cigar or cigarette cases, tobacco jars; ornamental articles.	9601.10.90 Other	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 9601.10.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 25% for 9601.10.10 was checked against BT2026 (cell BT2026!N18846), 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
HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)

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.