Vietnam Tariff Intelligence

HS 9601.10.90 detail

HS code	9601.10.90
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: / - - Other
Unit	kg/chiếc
Generated	11/11/2026 16:05:14
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://mail.vietnamtariff.com/hs-code/96011090/

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!K18847
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18847
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18847
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!E18104

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18033
ATIGA	2023	2023	0	AT!F18033
ATIGA	2024	2024	0	AT!G18033
ATIGA	2025	2025	0	AT!H18033
ATIGA	2026	2026	0	AT!I18033
ATIGA	2027	2027	0	AT!J18033
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18089
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18089
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18089
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18089
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18089
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18089
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E18090
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F18090
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18090
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18090
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18090
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18090
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18095
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18052
AIFTA	30/12/2022	2022	0	AI!F18047
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18047
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18047
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18047
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18047
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18047

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18095
VKFTA	2023	2023	0	VK!F18095
VKFTA	2024	2024	0	VK!G18095
VKFTA	2025	2025	0	VK!H18095
VKFTA	2026	2026	0	VK!I18095
VKFTA	2027	2027	0	VK!J18095
VCFTA	2022	2022	5	VC!D18159
VCFTA	2023	2023	3	VC!E18159
VCFTA	2024	2024	0	VC!F18159
VCFTA	2025	2025	0	VC!G18159
VCFTA	2026	2026	0	VC!H18159
VCFTA	2027	2027	0	VC!I18159
VN-EAEU	2022	2022	0	EAV!D18133
VN-EAEU	2023	2023	0	EAV!E18133
VN-EAEU	2024	2024	0	EAV!F18133
VN-EAEU	2025	2025	0	EAV!G18133
VN-EAEU	2026	2026	0	EAV!H18133
VN-EAEU	2027	2027	0	EAV!I18133
AHKFTA	2022	2022	15	AKH!D18126
AHKFTA	2023	2023	10	AKH!E18126
AHKFTA	2024	2024	10	AKH!F18126
AHKFTA	2025	2025	5	AKH!G18126
AHKFTA	2026	2026	5	AKH!H18126
AHKFTA	2027	2027	0	AKH!I18126
EVFTA	2022	2022	15,6	EV-NK!D18156
EVFTA	2023	2023	12,5	EV-NK!E18156

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	9,3	EV-NK!F18156
EVFTA	2025	2025	6,2	EV-NK!G18156
EVFTA	2026	2026	3,1	EV-NK!H18156
EVFTA	2027	2027	0	EV-NK!I18156
UKVFTA	2022	2022	15,6	UKV!D18155
UKVFTA	2023	2023	12,5	UKV!E18155
UKVFTA	2024	2024	9,3	UKV!F18155
UKVFTA	2025	2025	6,2	UKV!G18155
UKVFTA	2026	2026	3,1	UKV!H18155
UKVFTA	2027	2027	0	UKV!I18155
CPTPP	(I)	2021 (DERIVED)	15,9	CPTPP!D18249
CPTPP	(II)	2022 (DERIVED)	13,6	CPTPP!E18249
CPTPP	(III)	2023 (DERIVED)	11,3	CPTPP!F18249
CPTPP	(IV)	2024 (DERIVED)	9	CPTPP!G18249
CPTPP	(V)	2025 (DERIVED)	6,8	CPTPP!H18249
CPTPP	(VI)	2026 (DERIVED)	4,5	CPTPP!I18249
CPTPP	(VII)	2027 (DERIVED)	2,2	CPTPP!J18249
RCEP A	2022	2022	22,5	RCEPT-A!D18120
RCEP A	2023	2023	20	RCEPT-A!E18120
RCEP A	2024	2024	17,5	RCEPT-A!F18120
RCEP A	2025	2025	15	RCEPT-A!G18120
RCEP A	2026	2026	12,5	RCEPT-A!H18120
RCEP A	2027	2027	10	RCEPT-A!I18120
RCEP B	2022	2022	22,5	B!D18120
RCEP B	2023	2023	20	B!E18120
RCEP B	2024	2024	17,5	B!F18120

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G18120
RCEP B	2026	2026	12,5	B!H18120
RCEP B	2027	2027	10	B!I18120
RCEP C	2022	2022	22,5	C!D18118
RCEP C	2023	2023	20	C!E18118
RCEP C	2024	2024	17,5	C!F18118
RCEP C	2025	2025	15	C!G18118
RCEP C	2026	2026	12,5	C!H18118
RCEP C	2027	2027	10	C!I18118
RCEP D	2022	2022	22,7	D!D18117
RCEP D	2023	2023	20,5	D!E18117
RCEP D	2024	2024	18,2	D!F18117
RCEP D	2025	2025	15,9	D!G18117
RCEP D	2026	2026	13,6	D!H18117
RCEP D	2027	2027	11,4	D!I18117
RCEP E	2022	2022	22,5	E!D18122
RCEP E	2023	2023	20	E!E18122
RCEP E	2024	2024	17,5	E!F18122
RCEP E	2025	2025	15	E!G18122
RCEP E	2026	2026	12,5	E!H18122
RCEP E	2027	2027	10	E!I18122
RCEP F	2022	2022	22,5	F!D18120
RCEP F	2023	2023	20	F!E18120
RCEP F	2024	2024	17,5	F!F18120
RCEP F	2025	2025	15	F!G18120
RCEP F	2026	2026	12,5	F!H18120

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I18120
VIFTA	2024	2024	21.4	VI!F16989
VIFTA	2025	2025	17.9	VI!G16989
VIFTA	2026	2026	14.3	VI!H16989
VIFTA	2027	2027	10.7	VI!I16989

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; 9601.10.90 is distinguished from its siblings by: Other.	9601.10.10 Cigar or cigarette cases, tobacco jars; ornamental articles	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9601.10.90. 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 25% for 9601.10.90 was checked against BT2026 (cell BT2026!N18847), 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.