Vietnam Tariff Intelligence

HS 9703.10.00 detail

HS code	9703.10.00
Description	Original sculpture and statuary, in any material / - Of an age exceeding 100 years
Unit	chiếc
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Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/97031000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K19036
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N19036
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q19036
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	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
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	0	0%	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!E18302
ATIGA	2022	2022	0	AT!E18231

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F18231
ATIGA	2024	2024	0	AT!G18231
ATIGA	2025	2025	0	AT!H18231
ATIGA	2026	2026	0	AT!I18231
ATIGA	2027	2027	0	AT!J18231
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18287
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18287
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18287
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18287
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18287
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18287
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18288
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18288
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18288
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18288
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18288
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18288
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18293
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18250
AIFTA	30/12/2022	2022	0	AI!F18245
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18245
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18245
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18245
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18245
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18245
VKFTA	2022	2022	0	VK!E18293

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F18293
VKFTA	2024	2024	0	VK!G18293
VKFTA	2025	2025	0	VK!H18293
VKFTA	2026	2026	0	VK!I18293
VKFTA	2027	2027	0	VK!J18293
VCFTA	2022	2022	0	VC!D18357
VCFTA	2023	2023	0	VC!E18357
VCFTA	2024	2024	0	VC!F18357
VCFTA	2025	2025	0	VC!G18357
VCFTA	2026	2026	0	VC!H18357
VCFTA	2027	2027	0	VC!I18357
VN-EAEU	2022	2022	0	EAV!D18331
VN-EAEU	2023	2023	0	EAV!E18331
VN-EAEU	2024	2024	0	EAV!F18331
VN-EAEU	2025	2025	0	EAV!G18331
VN-EAEU	2026	2026	0	EAV!H18331
VN-EAEU	2027	2027	0	EAV!I18331
AHKFTA	2022	2022	0	AKH!D18324
AHKFTA	2023	2023	0	AKH!E18324
AHKFTA	2024	2024	0	AKH!F18324
AHKFTA	2025	2025	0	AKH!G18324
AHKFTA	2026	2026	0	AKH!H18324
AHKFTA	2027	2027	0	AKH!I18324
EVFTA	2022	2022	0	EV-NK!D18354
EVFTA	2023	2023	0	EV-NK!E18354
EVFTA	2024	2024	0	EV-NK!F18354

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G18354
EVFTA	2026	2026	0	EV-NK!H18354
EVFTA	2027	2027	0	EV-NK!I18354
UKVFTA	2022	2022	0	UKV!D18353
UKVFTA	2023	2023	0	UKV!E18353
UKVFTA	2024	2024	0	UKV!F18353
UKVFTA	2025	2025	0	UKV!G18353
UKVFTA	2026	2026	0	UKV!H18353
UKVFTA	2027	2027	0	UKV!I18353
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18447
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18447
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18447
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18447
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18447
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18447
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18447
RCEP A	2022	2022	0	RCEPT-A!D18318
RCEP A	2023	2023	0	RCEPT-A!E18318
RCEP A	2024	2024	0	RCEPT-A!F18318
RCEP A	2025	2025	0	RCEPT-A!G18318
RCEP A	2026	2026	0	RCEPT-A!H18318
RCEP A	2027	2027	0	RCEPT-A!I18318
RCEP B	2022	2022	0	B!D18318
RCEP B	2023	2023	0	B!E18318
RCEP B	2024	2024	0	B!F18318
RCEP B	2025	2025	0	B!G18318

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H18318
RCEP B	2027	2027	0	B!I18318
RCEP C	2022	2022	0	C!D18316
RCEP C	2023	2023	0	C!E18316
RCEP C	2024	2024	0	C!F18316
RCEP C	2025	2025	0	C!G18316
RCEP C	2026	2026	0	C!H18316
RCEP C	2027	2027	0	C!I18316
RCEP D	2022	2022	0	D!D18315
RCEP D	2023	2023	0	D!E18315
RCEP D	2024	2024	0	D!F18315
RCEP D	2025	2025	0	D!G18315
RCEP D	2026	2026	0	D!H18315
RCEP D	2027	2027	0	D!I18315
RCEP E	2022	2022	0	E!D18320
RCEP E	2023	2023	0	E!E18320
RCEP E	2024	2024	0	E!F18320
RCEP E	2025	2025	0	E!G18320
RCEP E	2026	2026	0	E!H18320
RCEP E	2027	2027	0	E!I18320
RCEP F	2022	2022	0	F!D18318
RCEP F	2023	2023	0	F!E18318
RCEP F	2024	2024	0	F!F18318
RCEP F	2025	2025	0	F!G18318
RCEP F	2026	2026	0	F!H18318
RCEP F	2027	2027	0	F!I18318

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F17166
VIFTA	2025	2025	0	VI!G17166
VIFTA	2026	2026	0	VI!H17166
VIFTA	2027	2027	0	VI!I17166

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9703.10.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9703.10.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 9703.10.00. 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 0% for 9703.10.00 was checked against BT2026 (cell BT2026!N19036), 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

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.