Vietnam Tariff Intelligence

HS 9703.90.00 detail

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Description	Original sculpture and statuary, in any material / - Other
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/97039000/

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!K19037
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N19037
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q19037
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!E18303
ATIGA	2022	2022	0	AT!E18232

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F18232
ATIGA	2024	2024	0	AT!G18232
ATIGA	2025	2025	0	AT!H18232
ATIGA	2026	2026	0	AT!I18232
ATIGA	2027	2027	0	AT!J18232
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18288
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18288
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18288
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18288
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18288
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18288
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18289
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18289
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18289
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18289
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18289
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18289
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18294
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18251
AIFTA	30/12/2022	2022	0	AI!F18246
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18246
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18246
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18246
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18246
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18246
VKFTA	2022	2022	0	VK!E18294

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F18294
VKFTA	2024	2024	0	VK!G18294
VKFTA	2025	2025	0	VK!H18294
VKFTA	2026	2026	0	VK!I18294
VKFTA	2027	2027	0	VK!J18294
VCFTA	2022	2022	0	VC!D18358
VCFTA	2023	2023	0	VC!E18358
VCFTA	2024	2024	0	VC!F18358
VCFTA	2025	2025	0	VC!G18358
VCFTA	2026	2026	0	VC!H18358
VCFTA	2027	2027	0	VC!I18358
VN-EAEU	2022	2022	0	EAV!D18332
VN-EAEU	2023	2023	0	EAV!E18332
VN-EAEU	2024	2024	0	EAV!F18332
VN-EAEU	2025	2025	0	EAV!G18332
VN-EAEU	2026	2026	0	EAV!H18332
VN-EAEU	2027	2027	0	EAV!I18332
AHKFTA	2022	2022	0	AKH!D18325
AHKFTA	2023	2023	0	AKH!E18325
AHKFTA	2024	2024	0	AKH!F18325
AHKFTA	2025	2025	0	AKH!G18325
AHKFTA	2026	2026	0	AKH!H18325
AHKFTA	2027	2027	0	AKH!I18325
EVFTA	2022	2022	0	EV-NK!D18355
EVFTA	2023	2023	0	EV-NK!E18355
EVFTA	2024	2024	0	EV-NK!F18355

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G18355
EVFTA	2026	2026	0	EV-NK!H18355
EVFTA	2027	2027	0	EV-NK!I18355
UKVFTA	2022	2022	0	UKV!D18354
UKVFTA	2023	2023	0	UKV!E18354
UKVFTA	2024	2024	0	UKV!F18354
UKVFTA	2025	2025	0	UKV!G18354
UKVFTA	2026	2026	0	UKV!H18354
UKVFTA	2027	2027	0	UKV!I18354
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18448
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18448
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18448
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18448
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18448
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18448
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18448
RCEP A	2022	2022	0	RCEPT-A!D18319
RCEP A	2023	2023	0	RCEPT-A!E18319
RCEP A	2024	2024	0	RCEPT-A!F18319
RCEP A	2025	2025	0	RCEPT-A!G18319
RCEP A	2026	2026	0	RCEPT-A!H18319
RCEP A	2027	2027	0	RCEPT-A!I18319
RCEP B	2022	2022	0	B!D18319
RCEP B	2023	2023	0	B!E18319
RCEP B	2024	2024	0	B!F18319
RCEP B	2025	2025	0	B!G18319

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H18319
RCEP B	2027	2027	0	B!I18319
RCEP C	2022	2022	0	C!D18317
RCEP C	2023	2023	0	C!E18317
RCEP C	2024	2024	0	C!F18317
RCEP C	2025	2025	0	C!G18317
RCEP C	2026	2026	0	C!H18317
RCEP C	2027	2027	0	C!I18317
RCEP D	2022	2022	0	D!D18316
RCEP D	2023	2023	0	D!E18316
RCEP D	2024	2024	0	D!F18316
RCEP D	2025	2025	0	D!G18316
RCEP D	2026	2026	0	D!H18316
RCEP D	2027	2027	0	D!I18316
RCEP E	2022	2022	0	E!D18321
RCEP E	2023	2023	0	E!E18321
RCEP E	2024	2024	0	E!F18321
RCEP E	2025	2025	0	E!G18321
RCEP E	2026	2026	0	E!H18321
RCEP E	2027	2027	0	E!I18321
RCEP F	2022	2022	0	F!D18319
RCEP F	2023	2023	0	F!E18319
RCEP F	2024	2024	0	F!F18319
RCEP F	2025	2025	0	F!G18319
RCEP F	2026	2026	0	F!H18319
RCEP F	2027	2027	0	F!I18319

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F17167
VIFTA	2025	2025	0	VI!G17167
VIFTA	2026	2026	0	VI!H17167
VIFTA	2027	2027	0	VI!I17167

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	9703.90.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9703.90.00	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 9703.90.00. 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 9703.90.00 was checked against BT2026 (cell BT2026!N19037), 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.