Vietnam Tariff Intelligence

HS 9705.22.00 detail

HS code	9705.22.00
Description	Collections and collectors’ pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest / - Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest: / - - Extinct or endangered species and parts thereof
Unit	chiếc
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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/97052200/

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!K19043
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N19043
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q19043
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
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!E18311

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18240
ATIGA	2023	2023	0	AT!F18240
ATIGA	2024	2024	0	AT!G18240
ATIGA	2025	2025	0	AT!H18240
ATIGA	2026	2026	0	AT!I18240
ATIGA	2027	2027	0	AT!J18240
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18296
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18296
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18296
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18296
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18296
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18296
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18297
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18297
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18297
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18297
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18297
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18297
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18302
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18259
AIFTA	30/12/2022	2022	0	AI!F18254
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18254
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18254
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18254
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18254
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18254

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18302
VKFTA	2023	2023	0	VK!F18302
VKFTA	2024	2024	0	VK!G18302
VKFTA	2025	2025	0	VK!H18302
VKFTA	2026	2026	0	VK!I18302
VKFTA	2027	2027	0	VK!J18302
VCFTA	2022	2022	0	VC!D18366
VCFTA	2023	2023	0	VC!E18366
VCFTA	2024	2024	0	VC!F18366
VCFTA	2025	2025	0	VC!G18366
VCFTA	2026	2026	0	VC!H18366
VCFTA	2027	2027	0	VC!I18366
VN-EAEU	2022	2022	0	EAV!D18340
VN-EAEU	2023	2023	0	EAV!E18340
VN-EAEU	2024	2024	0	EAV!F18340
VN-EAEU	2025	2025	0	EAV!G18340
VN-EAEU	2026	2026	0	EAV!H18340
VN-EAEU	2027	2027	0	EAV!I18340
AHKFTA	2022	2022	0	AKH!D18333
AHKFTA	2023	2023	0	AKH!E18333
AHKFTA	2024	2024	0	AKH!F18333
AHKFTA	2025	2025	0	AKH!G18333
AHKFTA	2026	2026	0	AKH!H18333
AHKFTA	2027	2027	0	AKH!I18333
EVFTA	2022	2022	0	EV-NK!D18363
EVFTA	2023	2023	0	EV-NK!E18363

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18363
EVFTA	2025	2025	0	EV-NK!G18363
EVFTA	2026	2026	0	EV-NK!H18363
EVFTA	2027	2027	0	EV-NK!I18363
UKVFTA	2022	2022	0	UKV!D18362
UKVFTA	2023	2023	0	UKV!E18362
UKVFTA	2024	2024	0	UKV!F18362
UKVFTA	2025	2025	0	UKV!G18362
UKVFTA	2026	2026	0	UKV!H18362
UKVFTA	2027	2027	0	UKV!I18362
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18456
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18456
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18456
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18456
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18456
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18456
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18456
RCEP A	2022	2022	0	RCEPT-A!D18327
RCEP A	2023	2023	0	RCEPT-A!E18327
RCEP A	2024	2024	0	RCEPT-A!F18327
RCEP A	2025	2025	0	RCEPT-A!G18327
RCEP A	2026	2026	0	RCEPT-A!H18327
RCEP A	2027	2027	0	RCEPT-A!I18327
RCEP B	2022	2022	0	B!D18327
RCEP B	2023	2023	0	B!E18327
RCEP B	2024	2024	0	B!F18327

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G18327
RCEP B	2026	2026	0	B!H18327
RCEP B	2027	2027	0	B!I18327
RCEP C	2022	2022	0	C!D18325
RCEP C	2023	2023	0	C!E18325
RCEP C	2024	2024	0	C!F18325
RCEP C	2025	2025	0	C!G18325
RCEP C	2026	2026	0	C!H18325
RCEP C	2027	2027	0	C!I18325
RCEP D	2022	2022	0	D!D18324
RCEP D	2023	2023	0	D!E18324
RCEP D	2024	2024	0	D!F18324
RCEP D	2025	2025	0	D!G18324
RCEP D	2026	2026	0	D!H18324
RCEP D	2027	2027	0	D!I18324
RCEP E	2022	2022	0	E!D18329
RCEP E	2023	2023	0	E!E18329
RCEP E	2024	2024	0	E!F18329
RCEP E	2025	2025	0	E!G18329
RCEP E	2026	2026	0	E!H18329
RCEP E	2027	2027	0	E!I18329
RCEP F	2022	2022	0	F!D18327
RCEP F	2023	2023	0	F!E18327
RCEP F	2024	2024	0	F!F18327
RCEP F	2025	2025	0	F!G18327
RCEP F	2026	2026	0	F!H18327

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I18327
VIFTA	2024	2024	0	VI!F17173
VIFTA	2025	2025	0	VI!G17173
VIFTA	2026	2026	0	VI!H17173
VIFTA	2027	2027	0	VI!I17173

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	9705.22.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9705.22.00	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 9705.22.00. 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 9705.22.00 was checked against BT2026 (cell BT2026!N19043), 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.