Vietnam Tariff Intelligence

HS 9706.90.00 detail

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Description	Antiques of an age exceeding 100 years / - Other
Unit	chiếc
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Link	https://mail.vietnamtariff.com/hs-code/97069000/

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!K19050
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N19050
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q19050
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!E18319
ATIGA	2022	2022	0	AT!E18248

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F18248
ATIGA	2024	2024	0	AT!G18248
ATIGA	2025	2025	0	AT!H18248
ATIGA	2026	2026	0	AT!I18248
ATIGA	2027	2027	0	AT!J18248
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18304
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18304
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18304
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18304
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18304
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18304
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18305
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18305
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18305
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18305
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18305
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18305
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18310
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18267
AIFTA	30/12/2022	2022	0	AI!F18262
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18262
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18262
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18262
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18262
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18262
VKFTA	2022	2022	0	VK!E18310

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F18310
VKFTA	2024	2024	0	VK!G18310
VKFTA	2025	2025	0	VK!H18310
VKFTA	2026	2026	0	VK!I18310
VKFTA	2027	2027	0	VK!J18310
VCFTA	2022	2022	0	VC!D18374
VCFTA	2023	2023	0	VC!E18374
VCFTA	2024	2024	0	VC!F18374
VCFTA	2025	2025	0	VC!G18374
VCFTA	2026	2026	0	VC!H18374
VCFTA	2027	2027	0	VC!I18374
VN-EAEU	2022	2022	0	EAV!D18348
VN-EAEU	2023	2023	0	EAV!E18348
VN-EAEU	2024	2024	0	EAV!F18348
VN-EAEU	2025	2025	0	EAV!G18348
VN-EAEU	2026	2026	0	EAV!H18348
VN-EAEU	2027	2027	0	EAV!I18348
AHKFTA	2022	2022	0	AKH!D18341
AHKFTA	2023	2023	0	AKH!E18341
AHKFTA	2024	2024	0	AKH!F18341
AHKFTA	2025	2025	0	AKH!G18341
AHKFTA	2026	2026	0	AKH!H18341
AHKFTA	2027	2027	0	AKH!I18341
EVFTA	2022	2022	0	EV-NK!D18371
EVFTA	2023	2023	0	EV-NK!E18371
EVFTA	2024	2024	0	EV-NK!F18371

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G18371
EVFTA	2026	2026	0	EV-NK!H18371
EVFTA	2027	2027	0	EV-NK!I18371
UKVFTA	2022	2022	0	UKV!D18370
UKVFTA	2023	2023	0	UKV!E18370
UKVFTA	2024	2024	0	UKV!F18370
UKVFTA	2025	2025	0	UKV!G18370
UKVFTA	2026	2026	0	UKV!H18370
UKVFTA	2027	2027	0	UKV!I18370
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18464
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18464
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18464
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18464
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18464
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18464
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18464
RCEP A	2022	2022	0	RCEPT-A!D18335
RCEP A	2023	2023	0	RCEPT-A!E18335
RCEP A	2024	2024	0	RCEPT-A!F18335
RCEP A	2025	2025	0	RCEPT-A!G18335
RCEP A	2026	2026	0	RCEPT-A!H18335
RCEP A	2027	2027	0	RCEPT-A!I18335
RCEP B	2022	2022	0	B!D18335
RCEP B	2023	2023	0	B!E18335
RCEP B	2024	2024	0	B!F18335
RCEP B	2025	2025	0	B!G18335

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H18335
RCEP B	2027	2027	0	B!I18335
RCEP C	2022	2022	0	C!D18333
RCEP C	2023	2023	0	C!E18333
RCEP C	2024	2024	0	C!F18333
RCEP C	2025	2025	0	C!G18333
RCEP C	2026	2026	0	C!H18333
RCEP C	2027	2027	0	C!I18333
RCEP D	2022	2022	0	D!D18332
RCEP D	2023	2023	0	D!E18332
RCEP D	2024	2024	0	D!F18332
RCEP D	2025	2025	0	D!G18332
RCEP D	2026	2026	0	D!H18332
RCEP D	2027	2027	0	D!I18332
RCEP E	2022	2022	0	E!D18337
RCEP E	2023	2023	0	E!E18337
RCEP E	2024	2024	0	E!F18337
RCEP E	2025	2025	0	E!G18337
RCEP E	2026	2026	0	E!H18337
RCEP E	2027	2027	0	E!I18337
RCEP F	2022	2022	0	F!D18335
RCEP F	2023	2023	0	F!E18335
RCEP F	2024	2024	0	F!F18335
RCEP F	2025	2025	0	F!G18335
RCEP F	2026	2026	0	F!H18335
RCEP F	2027	2027	0	F!I18335

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F17180
VIFTA	2025	2025	0	VI!G17180
VIFTA	2026	2026	0	VI!H17180
VIFTA	2027	2027	0	VI!I17180

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	9706.90.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9706.90.00	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 9706.90.00. 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 9706.90.00 was checked against BT2026 (cell BT2026!N19050), 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.