Vietnam Tariff Intelligence

HS 0507.90.20 detail

HS code	0507.90.20
Description	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products / - Other: / - - Tortoise-shell
Unit	kg
Generated	30/10/2026 21:11:33
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/05079020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K953
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N953
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q953
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	3.5	3.5%	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!E941

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E942
ATIGA	2023	2023	0	AT!F942
ATIGA	2024	2024	0	AT!G942
ATIGA	2025	2025	0	AT!H942
ATIGA	2026	2026	0	AT!I942
ATIGA	2027	2027	0	AT!J942
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E944
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F944
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G944
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H944
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I944
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J944
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E946
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F946
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G946
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H946
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I946
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J946
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F948
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H943
AIFTA	30/12/2022	2022	0	AI!F944
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G944
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H944
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I944
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J944
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K944

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E942
VKFTA	2023	2023	0	VK!F942
VKFTA	2024	2024	0	VK!G942
VKFTA	2025	2025	0	VK!H942
VKFTA	2026	2026	0	VK!I942
VKFTA	2027	2027	0	VK!J942
VCFTA	2022	2022	0	VC!D953
VCFTA	2023	2023	0	VC!E953
VCFTA	2024	2024	0	VC!F953
VCFTA	2025	2025	0	VC!G953
VCFTA	2026	2026	0	VC!H953
VCFTA	2027	2027	0	VC!I953
VN-EAEU	2022	2022	0	EAV!D950
VN-EAEU	2023	2023	0	EAV!E950
VN-EAEU	2024	2024	0	EAV!F950
VN-EAEU	2025	2025	0	EAV!G950
VN-EAEU	2026	2026	0	EAV!H950
VN-EAEU	2027	2027	0	EAV!I950
AHKFTA	2022	2022	0	AKH!D959
AHKFTA	2023	2023	0	AKH!E959
AHKFTA	2024	2024	0	AKH!F959
AHKFTA	2025	2025	0	AKH!G959
AHKFTA	2026	2026	0	AKH!H959
AHKFTA	2027	2027	0	AKH!I959
EVFTA	2022	2022	0	EV-NK!D943
EVFTA	2023	2023	0	EV-NK!E943

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F943
EVFTA	2025	2025	0	EV-NK!G943
EVFTA	2026	2026	0	EV-NK!H943
EVFTA	2027	2027	0	EV-NK!I943
UKVFTA	2022	2022	0	UKV!D945
UKVFTA	2023	2023	0	UKV!E945
UKVFTA	2024	2024	0	UKV!F945
UKVFTA	2025	2025	0	UKV!G945
UKVFTA	2026	2026	0	UKV!H945
UKVFTA	2027	2027	0	UKV!I945
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D943
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E943
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F943
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G943
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H943
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I943
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J943
RCEP A	2022	2022	0	RCEPT-A!D946
RCEP A	2023	2023	0	RCEPT-A!E946
RCEP A	2024	2024	0	RCEPT-A!F946
RCEP A	2025	2025	0	RCEPT-A!G946
RCEP A	2026	2026	0	RCEPT-A!H946
RCEP A	2027	2027	0	RCEPT-A!I946
RCEP B	2022	2022	0	B!D946
RCEP B	2023	2023	0	B!E946
RCEP B	2024	2024	0	B!F946

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G946
RCEP B	2026	2026	0	B!H946
RCEP B	2027	2027	0	B!I946
RCEP C	2022	2022	0	C!D946
RCEP C	2023	2023	0	C!E946
RCEP C	2024	2024	0	C!F946
RCEP C	2025	2025	0	C!G946
RCEP C	2026	2026	0	C!H946
RCEP C	2027	2027	0	C!I946
RCEP D	2022	2022	0	D!D946
RCEP D	2023	2023	0	D!E946
RCEP D	2024	2024	0	D!F946
RCEP D	2025	2025	0	D!G946
RCEP D	2026	2026	0	D!H946
RCEP D	2027	2027	0	D!I946
RCEP E	2022	2022	0	E!D946
RCEP E	2023	2023	0	E!E946
RCEP E	2024	2024	0	E!F946
RCEP E	2025	2025	0	E!G946
RCEP E	2026	2026	0	E!H946
RCEP E	2027	2027	0	E!I946
RCEP F	2022	2022	0	F!D946
RCEP F	2023	2023	0	F!E946
RCEP F	2024	2024	0	F!F946
RCEP F	2025	2025	0	F!G946
RCEP F	2026	2026	0	F!H946

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I946
VIFTA	2024	2024	4.5	VI!F916
VIFTA	2025	2025	4	VI!G916
VIFTA	2026	2026	3.5	VI!H916
VIFTA	2027	2027	3	VI!I916

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Dược liệu làm thuốc XK, NK (09/2024/TT-BYT-DM11)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0507.90 has 2 lines; 0507.90.20 is distinguished from its siblings by: Tortoise-shell.	0507.90.90 Other	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 "*/5/8/10".		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 0507.90.20. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 0507.90.20 was checked against BT2026 (cell BT2026!N953), 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)
Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)
Dược liệu làm thuốc XK, NK (09/2024/TT-BYT-DM11)

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.