

## HS 0507.90.90 detail

|                     |                                                                                                                                                                                                                  |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 0507.90.90                                                                                                                                                                                                       |
| 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: / - - Other |
| Unit                | kg                                                                                                                                                                                                               |
| Generated           | 30/10/2026 22:07:47                                                                                                                                                                                              |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/05079090/">https://mail.vietnamtariff.com/hs-code/05079090/</a>                                                                                                  |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                           | Legal basis    | effective  | Source      |
|----------------------|--------------|--------------------------------|----------------|------------|-------------|
| Ordinary import duty | 4.5          | 4.5%                           | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K954 |
| Preferential (MFN)   | 3            | 3%                             | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N954 |
| VAT                  | *5/8/10      | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q954 |
| 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          | 1.7          | 1.7%    | 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!E942 |

| FTA     | Period                                 | Year | Source value | Source    |
|---------|----------------------------------------|------|--------------|-----------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E943   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F943   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G943   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H943   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I943   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J943   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E945   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F945   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G945   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H945   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I945   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J945   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E947   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F947   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G947   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H947   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I947   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J947   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F949   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H944 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F945   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G945   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H945   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I945   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J945   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K945   |

| FTA     | Period | Year | Source value | Source     |
|---------|--------|------|--------------|------------|
| VKFTA   | 2022   | 2022 | 0            | VK!E943    |
| VKFTA   | 2023   | 2023 | 0            | VK!F943    |
| VKFTA   | 2024   | 2024 | 0            | VK!G943    |
| VKFTA   | 2025   | 2025 | 0            | VK!H943    |
| VKFTA   | 2026   | 2026 | 0            | VK!I943    |
| VKFTA   | 2027   | 2027 | 0            | VK!J943    |
| VCFTA   | 2022   | 2022 | 0            | VC!D954    |
| VCFTA   | 2023   | 2023 | 0            | VC!E954    |
| VCFTA   | 2024   | 2024 | 0            | VC!F954    |
| VCFTA   | 2025   | 2025 | 0            | VC!G954    |
| VCFTA   | 2026   | 2026 | 0            | VC!H954    |
| VCFTA   | 2027   | 2027 | 0            | VC!I954    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D951   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E951   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F951   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G951   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H951   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I951   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D960   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E960   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F960   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G960   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H960   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I960   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D944 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E944 |

| FTA    | Period | Year           | Source value | Source       |
|--------|--------|----------------|--------------|--------------|
| EVFTA  | 2024   | 2024           | 0            | EV-NK!F944   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G944   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H944   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I944   |
| UKVFTA | 2022   | 2022           | 0            | UKV!D946     |
| UKVFTA | 2023   | 2023           | 0            | UKV!E946     |
| UKVFTA | 2024   | 2024           | 0            | UKV!F946     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G946     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H946     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I946     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D944   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E944   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F944   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G944   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H944   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I944   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J944   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D947 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E947 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F947 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G947 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H947 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I947 |
| RCEP B | 2022   | 2022           | 0            | B!D947       |
| RCEP B | 2023   | 2023           | 0            | B!E947       |
| RCEP B | 2024   | 2024           | 0            | B!F947       |

| FTA    | Period | Year | Source value | Source |
|--------|--------|------|--------------|--------|
| RCEP B | 2025   | 2025 | 0            | B!G947 |
| RCEP B | 2026   | 2026 | 0            | B!H947 |
| RCEP B | 2027   | 2027 | 0            | B!I947 |
| RCEP C | 2022   | 2022 | 0            | C!D947 |
| RCEP C | 2023   | 2023 | 0            | C!E947 |
| RCEP C | 2024   | 2024 | 0            | C!F947 |
| RCEP C | 2025   | 2025 | 0            | C!G947 |
| RCEP C | 2026   | 2026 | 0            | C!H947 |
| RCEP C | 2027   | 2027 | 0            | C!I947 |
| RCEP D | 2022   | 2022 | 0            | D!D947 |
| RCEP D | 2023   | 2023 | 0            | D!E947 |
| RCEP D | 2024   | 2024 | 0            | D!F947 |
| RCEP D | 2025   | 2025 | 0            | D!G947 |
| RCEP D | 2026   | 2026 | 0            | D!H947 |
| RCEP D | 2027   | 2027 | 0            | D!I947 |
| RCEP E | 2022   | 2022 | 0            | E!D947 |
| RCEP E | 2023   | 2023 | 0            | E!E947 |
| RCEP E | 2024   | 2024 | 0            | E!F947 |
| RCEP E | 2025   | 2025 | 0            | E!G947 |
| RCEP E | 2026   | 2026 | 0            | E!H947 |
| RCEP E | 2027   | 2027 | 0            | E!I947 |
| RCEP F | 2022   | 2022 | 0            | F!D947 |
| RCEP F | 2023   | 2023 | 0            | F!E947 |
| RCEP F | 2024   | 2024 | 0            | F!F947 |
| RCEP F | 2025   | 2025 | 0            | F!G947 |
| RCEP F | 2026   | 2026 | 0            | F!H947 |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP F | 2027   | 2027 | 0            | F!!947  |
| VIFTA  | 2024   | 2024 | 2.6          | VI!F917 |
| VIFTA  | 2025   | 2025 | 2.1          | VI!G917 |
| VIFTA  | 2026   | 2026 | 1.7          | VI!H917 |
| VIFTA  | 2027   | 2027 | 1.3          | VI!!917 |

### 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; 0507.90.90 is distinguished from its siblings by: Other.                                                  | 0507.90.20 Tortoise-shell | 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 0507.90.90. 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 3% for 0507.90.90 was checked against BT2026 (cell BT2026!N954), 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.