Vietnam Tariff Intelligence

HS 9601.90.91 detail

HS code	9601.90.91
Description	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding) / - Other: / - - Other: / - - - Cigar or cigarette cases, tobacco jars; ornamental articles
Unit	kg/chiếc
Generated	01/11/2026 18:29:24
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/96019091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18857
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18857
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18857
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
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(-ID)	0% (except ID)	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
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
EVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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!E18114

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18043
ATIGA	2023	2023	0	AT!F18043
ATIGA	2024	2024	0	AT!G18043
ATIGA	2025	2025	0	AT!H18043
ATIGA	2026	2026	0	AT!I18043
ATIGA	2027	2027	0	AT!J18043
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18099
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18099
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18099
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18099
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18099
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18099
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E18100
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F18100
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18100
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18100
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18100
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18100
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18105
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18062
AIFTA	30/12/2022	2022	0	AI!F18057
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18057
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18057
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18057
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18057
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18057

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18105
VKFTA	2023	2023	0	VK!F18105
VKFTA	2024	2024	0	VK!G18105
VKFTA	2025	2025	0	VK!H18105
VKFTA	2026	2026	0	VK!I18105
VKFTA	2027	2027	0	VK!J18105
VCFTA	2022	2022	5	VC!D18169
VCFTA	2023	2023	3	VC!E18169
VCFTA	2024	2024	0	VC!F18169
VCFTA	2025	2025	0	VC!G18169
VCFTA	2026	2026	0	VC!H18169
VCFTA	2027	2027	0	VC!I18169
VN-EAEU	2022	2022	0	EAV!D18143
VN-EAEU	2023	2023	0	EAV!E18143
VN-EAEU	2024	2024	0	EAV!F18143
VN-EAEU	2025	2025	0	EAV!G18143
VN-EAEU	2026	2026	0	EAV!H18143
VN-EAEU	2027	2027	0	EAV!I18143
AHKFTA	2022	2022	15	AKH!D18136
AHKFTA	2023	2023	10	AKH!E18136
AHKFTA	2024	2024	10	AKH!F18136
AHKFTA	2025	2025	5	AKH!G18136
AHKFTA	2026	2026	5	AKH!H18136
AHKFTA	2027	2027	0	AKH!I18136
EVFTA	2022	2022	15,6	EV-NK!D18166
EVFTA	2023	2023	12,5	EV-NK!E18166

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	9,3	EV-NK!F18166
EVFTA	2025	2025	6,2	EV-NK!G18166
EVFTA	2026	2026	3,1	EV-NK!H18166
EVFTA	2027	2027	0	EV-NK!I18166
UKVFTA	2022	2022	15,6	UKV!D18165
UKVFTA	2023	2023	12,5	UKV!E18165
UKVFTA	2024	2024	9,3	UKV!F18165
UKVFTA	2025	2025	6,2	UKV!G18165
UKVFTA	2026	2026	3,1	UKV!H18165
UKVFTA	2027	2027	0	UKV!I18165
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18259
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18259
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18259
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18259
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18259
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18259
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18259
RCEP A	2022	2022	22,5	RCEPT-A!D18130
RCEP A	2023	2023	20	RCEPT-A!E18130
RCEP A	2024	2024	17,5	RCEPT-A!F18130
RCEP A	2025	2025	15	RCEPT-A!G18130
RCEP A	2026	2026	12,5	RCEPT-A!H18130
RCEP A	2027	2027	10	RCEPT-A!I18130
RCEP B	2022	2022	22,5	B!D18130
RCEP B	2023	2023	20	B!E18130
RCEP B	2024	2024	17,5	B!F18130

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G18130
RCEP B	2026	2026	12,5	B!H18130
RCEP B	2027	2027	10	B!I18130
RCEP C	2022	2022	22,5	C!D18128
RCEP C	2023	2023	20	C!E18128
RCEP C	2024	2024	17,5	C!F18128
RCEP C	2025	2025	15	C!G18128
RCEP C	2026	2026	12,5	C!H18128
RCEP C	2027	2027	10	C!I18128
RCEP D	2022	2022	22,7	D!D18127
RCEP D	2023	2023	20,5	D!E18127
RCEP D	2024	2024	18,2	D!F18127
RCEP D	2025	2025	15,9	D!G18127
RCEP D	2026	2026	13,6	D!H18127
RCEP D	2027	2027	11,4	D!I18127
RCEP E	2022	2022	22,5	E!D18132
RCEP E	2023	2023	20	E!E18132
RCEP E	2024	2024	17,5	E!F18132
RCEP E	2025	2025	15	E!G18132
RCEP E	2026	2026	12,5	E!H18132
RCEP E	2027	2027	10	E!I18132
RCEP F	2022	2022	22,5	F!D18130
RCEP F	2023	2023	20	F!E18130
RCEP F	2024	2024	17,5	F!F18130
RCEP F	2025	2025	15	F!G18130
RCEP F	2026	2026	12,5	F!H18130

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I18130
VIFTA	2024	2024	21,4	VI!F16999
VIFTA	2025	2025	17.9	VI!G16999
VIFTA	2026	2026	14.3	VI!H16999
VIFTA	2027	2027	10.7	VI!I16999

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9601.90 has 7 lines; 9601.90.91 is distinguished from its siblings by: Cigar or cigarette cases, tobacco jars; ornamental articles.	9601.90.11 Cigar or cigarette cases, tobacco jars; ornamental articles; 9601.90.12 Pearl nucleus; 9601.90.19 Other; 9601.90.21 Ornamental articles; 9601.90.29 Other; 9601.90.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9601.90.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9601.90.91	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 9601.90.91. 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 25% for 9601.90.91 was checked against BT2026 (cell BT2026!N18857), 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.