Vietnam Tariff Intelligence

HS 9601.90.12 detail

HS code	9601.90.12
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: / - - Worked mother-of-pearl or tortoise-shell and articles of the foregoing: / - - - Pearl nucleus
Unit	kg/chiếc
Generated	12/11/2026 03:32:15
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/96019012/

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!K18851
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18851
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18851
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	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
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!E18108

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18037
ATIGA	2023	2023	0	AT!F18037
ATIGA	2024	2024	0	AT!G18037
ATIGA	2025	2025	0	AT!H18037
ATIGA	2026	2026	0	AT!I18037
ATIGA	2027	2027	0	AT!J18037
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18093
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18093
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18093
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18093
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18093
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18093
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E18094
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F18094
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18094
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18094
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18094
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18094
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18099
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18056
AIFTA	30/12/2022	2022	0	AI!F18051
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18051
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18051
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18051
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18051
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18051

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18099
VKFTA	2023	2023	0	VK!F18099
VKFTA	2024	2024	0	VK!G18099
VKFTA	2025	2025	0	VK!H18099
VKFTA	2026	2026	0	VK!I18099
VKFTA	2027	2027	0	VK!J18099
VCFTA	2022	2022	5	VC!D18163
VCFTA	2023	2023	3	VC!E18163
VCFTA	2024	2024	0	VC!F18163
VCFTA	2025	2025	0	VC!G18163
VCFTA	2026	2026	0	VC!H18163
VCFTA	2027	2027	0	VC!I18163
VN-EAEU	2022	2022	0	EAV!D18137
VN-EAEU	2023	2023	0	EAV!E18137
VN-EAEU	2024	2024	0	EAV!F18137
VN-EAEU	2025	2025	0	EAV!G18137
VN-EAEU	2026	2026	0	EAV!H18137
VN-EAEU	2027	2027	0	EAV!I18137
AHKFTA	2022	2022	15	AKH!D18130
AHKFTA	2023	2023	10	AKH!E18130
AHKFTA	2024	2024	10	AKH!F18130
AHKFTA	2025	2025	5	AKH!G18130
AHKFTA	2026	2026	5	AKH!H18130
AHKFTA	2027	2027	0	AKH!I18130
EVFTA	2022	2022	15,6	EV-NK!D18160
EVFTA	2023	2023	12,5	EV-NK!E18160

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	9,3	EV-NK!F18160
EVFTA	2025	2025	6,2	EV-NK!G18160
EVFTA	2026	2026	3,1	EV-NK!H18160
EVFTA	2027	2027	0	EV-NK!I18160
UKVFTA	2022	2022	15,6	UKV!D18159
UKVFTA	2023	2023	12,5	UKV!E18159
UKVFTA	2024	2024	9,3	UKV!F18159
UKVFTA	2025	2025	6,2	UKV!G18159
UKVFTA	2026	2026	3,1	UKV!H18159
UKVFTA	2027	2027	0	UKV!I18159
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18253
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18253
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18253
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18253
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18253
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18253
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18253
RCEP A	2022	2022	22,5	RCEPT-A!D18124
RCEP A	2023	2023	20	RCEPT-A!E18124
RCEP A	2024	2024	17,5	RCEPT-A!F18124
RCEP A	2025	2025	15	RCEPT-A!G18124
RCEP A	2026	2026	12,5	RCEPT-A!H18124
RCEP A	2027	2027	10	RCEPT-A!I18124
RCEP B	2022	2022	22,5	B!D18124
RCEP B	2023	2023	20	B!E18124
RCEP B	2024	2024	17,5	B!F18124

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G18124
RCEP B	2026	2026	12,5	B!H18124
RCEP B	2027	2027	10	B!I18124
RCEP C	2022	2022	22,5	C!D18122
RCEP C	2023	2023	20	C!E18122
RCEP C	2024	2024	17,5	C!F18122
RCEP C	2025	2025	15	C!G18122
RCEP C	2026	2026	12,5	C!H18122
RCEP C	2027	2027	10	C!I18122
RCEP D	2022	2022	22,7	D!D18121
RCEP D	2023	2023	20,5	D!E18121
RCEP D	2024	2024	18,2	D!F18121
RCEP D	2025	2025	15,9	D!G18121
RCEP D	2026	2026	13,6	D!H18121
RCEP D	2027	2027	11,4	D!I18121
RCEP E	2022	2022	22,5	E!D18126
RCEP E	2023	2023	20	E!E18126
RCEP E	2024	2024	17,5	E!F18126
RCEP E	2025	2025	15	E!G18126
RCEP E	2026	2026	12,5	E!H18126
RCEP E	2027	2027	10	E!I18126
RCEP F	2022	2022	22,5	F!D18124
RCEP F	2023	2023	20	F!E18124
RCEP F	2024	2024	17,5	F!F18124
RCEP F	2025	2025	15	F!G18124
RCEP F	2026	2026	12,5	F!H18124

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I18124
VIFTA	2024	2024	21.4	VI!F16993
VIFTA	2025	2025	17.9	VI!G16993
VIFTA	2026	2026	14.3	VI!H16993
VIFTA	2027	2027	10.7	VI!I16993

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; 9601.90.12 is distinguished from its siblings by: Pearl nucleus.	9601.90.11 Cigar or cigarette cases, tobacco jars; ornamental articles; 9601.90.19 Other; 9601.90.21 Ornamental articles; 9601.90.29 Other; 9601.90.91 Cigar or cigarette cases, tobacco jars; ornamental articles; 9601.90.99 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 "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 9601.90.12. 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 9601.90.12 was checked against BT2026 (cell BT2026!N18851), 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.