Vietnam Tariff Intelligence

HS 9701.92.00 detail

HS code	9701.92.00
Description	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques / - Other: / - - Mosaics
Unit	chiếc
Generated	04/11/2026 19:58:18
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/97019200/

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!K19030
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N19030
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q19030
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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E18294

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18223
ATIGA	2023	2023	0	AT!F18223
ATIGA	2024	2024	0	AT!G18223
ATIGA	2025	2025	0	AT!H18223
ATIGA	2026	2026	0	AT!I18223
ATIGA	2027	2027	0	AT!J18223
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18279
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18279
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18279
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18279
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18279
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18279
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18280
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18280
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18280
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18280
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18280
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18280
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18285
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18242
AIFTA	30/12/2022	2022	0	AI!F18237
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18237
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18237
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18237
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18237
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18237

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18285
VKFTA	2023	2023	0	VK!F18285
VKFTA	2024	2024	0	VK!G18285
VKFTA	2025	2025	0	VK!H18285
VKFTA	2026	2026	0	VK!I18285
VKFTA	2027	2027	0	VK!J18285
VCFTA	2022	2022	5	VC!D18349
VCFTA	2023	2023	5	VC!E18349
VCFTA	2024	2024	0	VC!F18349
VCFTA	2025	2025	0	VC!G18349
VCFTA	2026	2026	0	VC!H18349
VCFTA	2027	2027	0	VC!I18349
VN-EAEU	2022	2022	0	EAV!D18323
VN-EAEU	2023	2023	0	EAV!E18323
VN-EAEU	2024	2024	0	EAV!F18323
VN-EAEU	2025	2025	0	EAV!G18323
VN-EAEU	2026	2026	0	EAV!H18323
VN-EAEU	2027	2027	0	EAV!I18323
VNCU	2022	2022	0	VNCU!D1087
VNCU	2023 - 2027		0	VNCU!E1087
AHKFTA	2022	2022	3	AKH!D18316
AHKFTA	2023	2023	2	AKH!E18316
AHKFTA	2024	2024	2	AKH!F18316
AHKFTA	2025	2025	1	AKH!G18316
AHKFTA	2026	2026	1	AKH!H18316
AHKFTA	2027	2027	0	AKH!I18316

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	0	EV-NK!D18346
EVFTA	2023	2023	0	EV-NK!E18346
EVFTA	2024	2024	0	EV-NK!F18346
EVFTA	2025	2025	0	EV-NK!G18346
EVFTA	2026	2026	0	EV-NK!H18346
EVFTA	2027	2027	0	EV-NK!I18346
UKVFTA	2022	2022	0	UKV!D18345
UKVFTA	2023	2023	0	UKV!E18345
UKVFTA	2024	2024	0	UKV!F18345
UKVFTA	2025	2025	0	UKV!G18345
UKVFTA	2026	2026	0	UKV!H18345
UKVFTA	2027	2027	0	UKV!I18345
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18439
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18439
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18439
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18439
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18439
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18439
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18439
RCEP A	2022	2022	0	RCEPT-A!D18310
RCEP A	2023	2023	0	RCEPT-A!E18310
RCEP A	2024	2024	0	RCEPT-A!F18310
RCEP A	2025	2025	0	RCEPT-A!G18310
RCEP A	2026	2026	0	RCEPT-A!H18310
RCEP A	2027	2027	0	RCEPT-A!I18310
RCEP B	2022	2022	0	B!D18310

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E18310
RCEP B	2024	2024	0	B!F18310
RCEP B	2025	2025	0	B!G18310
RCEP B	2026	2026	0	B!H18310
RCEP B	2027	2027	0	B!I18310
RCEP C	2022	2022	0	C!D18308
RCEP C	2023	2023	0	C!E18308
RCEP C	2024	2024	0	C!F18308
RCEP C	2025	2025	0	C!G18308
RCEP C	2026	2026	0	C!H18308
RCEP C	2027	2027	0	C!I18308
RCEP D	2022	2022	0	D!D18307
RCEP D	2023	2023	0	D!E18307
RCEP D	2024	2024	0	D!F18307
RCEP D	2025	2025	0	D!G18307
RCEP D	2026	2026	0	D!H18307
RCEP D	2027	2027	0	D!I18307
RCEP E	2022	2022	0	E!D18312
RCEP E	2023	2023	0	E!E18312
RCEP E	2024	2024	0	E!F18312
RCEP E	2025	2025	0	E!G18312
RCEP E	2026	2026	0	E!H18312
RCEP E	2027	2027	0	E!I18312
RCEP F	2022	2022	0	F!D18310
RCEP F	2023	2023	0	F!E18310
RCEP F	2024	2024	0	F!F18310

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G18310
RCEP F	2026	2026	0	F!H18310
RCEP F	2027	2027	0	F!I18310
VIFTA	2024	2024	4.3	VI!F17160
VIFTA	2025	2025	3.6	VI!G17160
VIFTA	2026	2026	2.9	VI!H17160
VIFTA	2027	2027	2.1	VI!I17160

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	9701.92.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9701.92.00	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 9701.92.00. 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 5% for 9701.92.00 was checked against BT2026 (cell BT2026!N19030), 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.