Vietnam Tariff Intelligence

HS 9705.31.00 detail

HS code	9705.31.00
Description	Collections and collectors’ pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest / - Collections and collectors' pieces of numismatic interest: / - - Of an age exceeding 100 years
Unit	chiếc
Generated	05/11/2026 09:00:38
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/97053100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K19046
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N19046
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q19046
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	0	0%	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!E18314

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18243
ATIGA	2023	2023	0	AT!F18243
ATIGA	2024	2024	0	AT!G18243
ATIGA	2025	2025	0	AT!H18243
ATIGA	2026	2026	0	AT!I18243
ATIGA	2027	2027	0	AT!J18243
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18299
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18299
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18299
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18299
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18299
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18299
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18300
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18300
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18300
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18300
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18300
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18300
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18305
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18262
AIFTA	30/12/2022	2022	0	AI!F18257
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18257
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18257
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18257
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18257
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18257

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18305
VKFTA	2023	2023	0	VK!F18305
VKFTA	2024	2024	0	VK!G18305
VKFTA	2025	2025	0	VK!H18305
VKFTA	2026	2026	0	VK!I18305
VKFTA	2027	2027	0	VK!J18305
VCFTA	2022	2022	0	VC!D18369
VCFTA	2023	2023	0	VC!E18369
VCFTA	2024	2024	0	VC!F18369
VCFTA	2025	2025	0	VC!G18369
VCFTA	2026	2026	0	VC!H18369
VCFTA	2027	2027	0	VC!I18369
VN-EAEU	2022	2022	0	EAV!D18343
VN-EAEU	2023	2023	0	EAV!E18343
VN-EAEU	2024	2024	0	EAV!F18343
VN-EAEU	2025	2025	0	EAV!G18343
VN-EAEU	2026	2026	0	EAV!H18343
VN-EAEU	2027	2027	0	EAV!I18343
AHKFTA	2022	2022	0	AKH!D18336
AHKFTA	2023	2023	0	AKH!E18336
AHKFTA	2024	2024	0	AKH!F18336
AHKFTA	2025	2025	0	AKH!G18336
AHKFTA	2026	2026	0	AKH!H18336
AHKFTA	2027	2027	0	AKH!I18336
EVFTA	2022	2022	0	EV-NK!D18366
EVFTA	2023	2023	0	EV-NK!E18366

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18366
EVFTA	2025	2025	0	EV-NK!G18366
EVFTA	2026	2026	0	EV-NK!H18366
EVFTA	2027	2027	0	EV-NK!I18366
UKVFTA	2022	2022	0	UKV!D18365
UKVFTA	2023	2023	0	UKV!E18365
UKVFTA	2024	2024	0	UKV!F18365
UKVFTA	2025	2025	0	UKV!G18365
UKVFTA	2026	2026	0	UKV!H18365
UKVFTA	2027	2027	0	UKV!I18365
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18459
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18459
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18459
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18459
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18459
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18459
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18459
RCEP A	2022	2022	0	RCEPT-A!D18330
RCEP A	2023	2023	0	RCEPT-A!E18330
RCEP A	2024	2024	0	RCEPT-A!F18330
RCEP A	2025	2025	0	RCEPT-A!G18330
RCEP A	2026	2026	0	RCEPT-A!H18330
RCEP A	2027	2027	0	RCEPT-A!I18330
RCEP B	2022	2022	0	B!D18330
RCEP B	2023	2023	0	B!E18330
RCEP B	2024	2024	0	B!F18330

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G18330
RCEP B	2026	2026	0	B!H18330
RCEP B	2027	2027	0	B!I18330
RCEP C	2022	2022	0	C!D18328
RCEP C	2023	2023	0	C!E18328
RCEP C	2024	2024	0	C!F18328
RCEP C	2025	2025	0	C!G18328
RCEP C	2026	2026	0	C!H18328
RCEP C	2027	2027	0	C!I18328
RCEP D	2022	2022	0	D!D18327
RCEP D	2023	2023	0	D!E18327
RCEP D	2024	2024	0	D!F18327
RCEP D	2025	2025	0	D!G18327
RCEP D	2026	2026	0	D!H18327
RCEP D	2027	2027	0	D!I18327
RCEP E	2022	2022	0	E!D18332
RCEP E	2023	2023	0	E!E18332
RCEP E	2024	2024	0	E!F18332
RCEP E	2025	2025	0	E!G18332
RCEP E	2026	2026	0	E!H18332
RCEP E	2027	2027	0	E!I18332
RCEP F	2022	2022	0	F!D18330
RCEP F	2023	2023	0	F!E18330
RCEP F	2024	2024	0	F!F18330
RCEP F	2025	2025	0	F!G18330
RCEP F	2026	2026	0	F!H18330

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I18330
VIFTA	2024	2024	0	VI!F17176
VIFTA	2025	2025	0	VI!G17176
VIFTA	2026	2026	0	VI!H17176
VIFTA	2027	2027	0	VI!I17176

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	9705.31.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9705.31.00	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 9705.31.00. 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 0% for 9705.31.00 was checked against BT2026 (cell BT2026!N19046), 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.