Vietnam Tariff Intelligence

HS 9704.00.00 detail

HS code	9704.00.00
Description	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07
Unit	chiếc
Generated	31/10/2026 08:56:29
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://vietnamtariff.com/hs-code/97040000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K19038
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N19038
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q19038
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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!E18305

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18234
ATIGA	2023	2023	0	AT!F18234
ATIGA	2024	2024	0	AT!G18234
ATIGA	2025	2025	0	AT!H18234
ATIGA	2026	2026	0	AT!I18234
ATIGA	2027	2027	0	AT!J18234
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E18290
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18290
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18290
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18290
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18290
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18290
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E18291
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F18291
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18291
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18291
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18291
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18291
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18296
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18253
AIFTA	30/12/2022	2022	0	AI!F18248
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18248
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18248
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18248
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18248
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18248

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18296
VKFTA	2023	2023	0	VK!F18296
VKFTA	2024	2024	0	VK!G18296
VKFTA	2025	2025	0	VK!H18296
VKFTA	2026	2026	0	VK!I18296
VKFTA	2027	2027	0	VK!J18296
VCFTA	2022	2022	4	VC!D18360
VCFTA	2023	2023	2	VC!E18360
VCFTA	2024	2024	0	VC!F18360
VCFTA	2025	2025	0	VC!G18360
VCFTA	2026	2026	0	VC!H18360
VCFTA	2027	2027	0	VC!I18360
VN-EAEU	2022	2022	0	EAV!D18334
VN-EAEU	2023	2023	0	EAV!E18334
VN-EAEU	2024	2024	0	EAV!F18334
VN-EAEU	2025	2025	0	EAV!G18334
VN-EAEU	2026	2026	0	EAV!H18334
VN-EAEU	2027	2027	0	EAV!I18334
AHKFTA	2022	2022	12	AKH!D18327
AHKFTA	2023	2023	8	AKH!E18327
AHKFTA	2024	2024	8	AKH!F18327
AHKFTA	2025	2025	4	AKH!G18327
AHKFTA	2026	2026	4	AKH!H18327
AHKFTA	2027	2027	0	AKH!I18327
EVFTA	2022	2022	0	EV-NK!D18357
EVFTA	2023	2023	0	EV-NK!E18357

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18357
EVFTA	2025	2025	0	EV-NK!G18357
EVFTA	2026	2026	0	EV-NK!H18357
EVFTA	2027	2027	0	EV-NK!I18357
UKVFTA	2022	2022	0	UKV!D18356
UKVFTA	2023	2023	0	UKV!E18356
UKVFTA	2024	2024	0	UKV!F18356
UKVFTA	2025	2025	0	UKV!G18356
UKVFTA	2026	2026	0	UKV!H18356
UKVFTA	2027	2027	0	UKV!I18356
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18450
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18450
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18450
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18450
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18450
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18450
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18450
RCEP A	2022	2022	0	RCEPT-A!D18321
RCEP A	2023	2023	0	RCEPT-A!E18321
RCEP A	2024	2024	0	RCEPT-A!F18321
RCEP A	2025	2025	0	RCEPT-A!G18321
RCEP A	2026	2026	0	RCEPT-A!H18321
RCEP A	2027	2027	0	RCEPT-A!I18321
RCEP B	2022	2022	0	B!D18321
RCEP B	2023	2023	0	B!E18321
RCEP B	2024	2024	0	B!F18321

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G18321
RCEP B	2026	2026	0	B!H18321
RCEP B	2027	2027	0	B!I18321
RCEP C	2022	2022	0	C!D18319
RCEP C	2023	2023	0	C!E18319
RCEP C	2024	2024	0	C!F18319
RCEP C	2025	2025	0	C!G18319
RCEP C	2026	2026	0	C!H18319
RCEP C	2027	2027	0	C!I18319
RCEP D	2022	2022	0	D!D18318
RCEP D	2023	2023	0	D!E18318
RCEP D	2024	2024	0	D!F18318
RCEP D	2025	2025	0	D!G18318
RCEP D	2026	2026	0	D!H18318
RCEP D	2027	2027	0	D!I18318
RCEP E	2022	2022	0	E!D18323
RCEP E	2023	2023	0	E!E18323
RCEP E	2024	2024	0	E!F18323
RCEP E	2025	2025	0	E!G18323
RCEP E	2026	2026	0	E!H18323
RCEP E	2027	2027	0	E!I18323
RCEP F	2022	2022	0	F!D18321
RCEP F	2023	2023	0	F!E18321
RCEP F	2024	2024	0	F!F18321
RCEP F	2025	2025	0	F!G18321
RCEP F	2026	2026	0	F!H18321

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I18321
VIFTA	2024	2024	17.1	VI!F17168
VIFTA	2025	2025	14.3	VI!G17168
VIFTA	2026	2026	11.4	VI!H17168
VIFTA	2027	2027	8.6	VI!I17168

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 9704.00.00. 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 20% for 9704.00.00 was checked against BT2026 (cell BT2026!N19038), 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.