Vietnam Tariff Intelligence

HS 9705.21.00 detail

HS code	9705.21.00
Description	Collections and collectors’ pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest / - Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest: / - - Human specimens and parts thereof
Unit	chiếc
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Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/97052100/

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!K19042
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N19042
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q19042
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!E18310

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18239
ATIGA	2023	2023	0	AT!F18239
ATIGA	2024	2024	0	AT!G18239
ATIGA	2025	2025	0	AT!H18239
ATIGA	2026	2026	0	AT!I18239
ATIGA	2027	2027	0	AT!J18239
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18295
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18295
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18295
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18295
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18295
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18295
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18296
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18296
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18296
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18296
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18296
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18296
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18301
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18258
AIFTA	30/12/2022	2022	0	AI!F18253
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18253
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18253
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18253
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18253
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18253

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18301
VKFTA	2023	2023	0	VK!F18301
VKFTA	2024	2024	0	VK!G18301
VKFTA	2025	2025	0	VK!H18301
VKFTA	2026	2026	0	VK!I18301
VKFTA	2027	2027	0	VK!J18301
VCFTA	2022	2022	0	VC!D18365
VCFTA	2023	2023	0	VC!E18365
VCFTA	2024	2024	0	VC!F18365
VCFTA	2025	2025	0	VC!G18365
VCFTA	2026	2026	0	VC!H18365
VCFTA	2027	2027	0	VC!I18365
VN-EAEU	2022	2022	0	EAV!D18339
VN-EAEU	2023	2023	0	EAV!E18339
VN-EAEU	2024	2024	0	EAV!F18339
VN-EAEU	2025	2025	0	EAV!G18339
VN-EAEU	2026	2026	0	EAV!H18339
VN-EAEU	2027	2027	0	EAV!I18339
AHKFTA	2022	2022	0	AKH!D18332
AHKFTA	2023	2023	0	AKH!E18332
AHKFTA	2024	2024	0	AKH!F18332
AHKFTA	2025	2025	0	AKH!G18332
AHKFTA	2026	2026	0	AKH!H18332
AHKFTA	2027	2027	0	AKH!I18332
EVFTA	2022	2022	0	EV-NK!D18362
EVFTA	2023	2023	0	EV-NK!E18362

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18362
EVFTA	2025	2025	0	EV-NK!G18362
EVFTA	2026	2026	0	EV-NK!H18362
EVFTA	2027	2027	0	EV-NK!I18362
UKVFTA	2022	2022	0	UKV!D18361
UKVFTA	2023	2023	0	UKV!E18361
UKVFTA	2024	2024	0	UKV!F18361
UKVFTA	2025	2025	0	UKV!G18361
UKVFTA	2026	2026	0	UKV!H18361
UKVFTA	2027	2027	0	UKV!I18361
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18455
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18455
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18455
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18455
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18455
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18455
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18455
RCEP A	2022	2022	0	RCEPT-A!D18326
RCEP A	2023	2023	0	RCEPT-A!E18326
RCEP A	2024	2024	0	RCEPT-A!F18326
RCEP A	2025	2025	0	RCEPT-A!G18326
RCEP A	2026	2026	0	RCEPT-A!H18326
RCEP A	2027	2027	0	RCEPT-A!I18326
RCEP B	2022	2022	0	B!D18326
RCEP B	2023	2023	0	B!E18326
RCEP B	2024	2024	0	B!F18326

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G18326
RCEP B	2026	2026	0	B!H18326
RCEP B	2027	2027	0	B!I18326
RCEP C	2022	2022	0	C!D18324
RCEP C	2023	2023	0	C!E18324
RCEP C	2024	2024	0	C!F18324
RCEP C	2025	2025	0	C!G18324
RCEP C	2026	2026	0	C!H18324
RCEP C	2027	2027	0	C!I18324
RCEP D	2022	2022	0	D!D18323
RCEP D	2023	2023	0	D!E18323
RCEP D	2024	2024	0	D!F18323
RCEP D	2025	2025	0	D!G18323
RCEP D	2026	2026	0	D!H18323
RCEP D	2027	2027	0	D!I18323
RCEP E	2022	2022	0	E!D18328
RCEP E	2023	2023	0	E!E18328
RCEP E	2024	2024	0	E!F18328
RCEP E	2025	2025	0	E!G18328
RCEP E	2026	2026	0	E!H18328
RCEP E	2027	2027	0	E!I18328
RCEP F	2022	2022	0	F!D18326
RCEP F	2023	2023	0	F!E18326
RCEP F	2024	2024	0	F!F18326
RCEP F	2025	2025	0	F!G18326
RCEP F	2026	2026	0	F!H18326

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I18326
VIFTA	2024	2024	0	VI!F17172
VIFTA	2025	2025	0	VI!G17172
VIFTA	2026	2026	0	VI!H17172
VIFTA	2027	2027	0	VI!I17172

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	9705.21.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9705.21.00	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 9705.21.00. 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 9705.21.00 was checked against BT2026 (cell BT2026!N19042), 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.