Vietnam Tariff Intelligence

HS 9701.22.00 detail

HS code	9701.22.00
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 / - Of an age exceeding 100 years: / - - Mosaics
Unit	chiếc
Generated	05/11/2026 15:44:44
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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/97012200/

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!K19026
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N19026
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q19026
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!E18290

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18219
ATIGA	2023	2023	0	AT!F18219
ATIGA	2024	2024	0	AT!G18219
ATIGA	2025	2025	0	AT!H18219
ATIGA	2026	2026	0	AT!I18219
ATIGA	2027	2027	0	AT!J18219
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18275
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18275
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18275
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18275
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18275
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18275
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18276
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18276
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18276
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18276
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18276
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18276
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18281
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18238
AIFTA	30/12/2022	2022	0	AI!F18233
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18233
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18233
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18233
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18233
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18233

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18281
VKFTA	2023	2023	0	VK!F18281
VKFTA	2024	2024	0	VK!G18281
VKFTA	2025	2025	0	VK!H18281
VKFTA	2026	2026	0	VK!I18281
VKFTA	2027	2027	0	VK!J18281
VCFTA	2022	2022	5	VC!D18345
VCFTA	2023	2023	5	VC!E18345
VCFTA	2024	2024	0	VC!F18345
VCFTA	2025	2025	0	VC!G18345
VCFTA	2026	2026	0	VC!H18345
VCFTA	2027	2027	0	VC!I18345
VN-EAEU	2022	2022	0	EAV!D18319
VN-EAEU	2023	2023	0	EAV!E18319
VN-EAEU	2024	2024	0	EAV!F18319
VN-EAEU	2025	2025	0	EAV!G18319
VN-EAEU	2026	2026	0	EAV!H18319
VN-EAEU	2027	2027	0	EAV!I18319
VNCU	2022	2022	0	VNCU!D1083
VNCU	2023 - 2027		0	VNCU!E1083
AHKFTA	2022	2022	3	AKH!D18312
AHKFTA	2023	2023	2	AKH!E18312
AHKFTA	2024	2024	2	AKH!F18312
AHKFTA	2025	2025	1	AKH!G18312
AHKFTA	2026	2026	1	AKH!H18312
AHKFTA	2027	2027	0	AKH!I18312

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	0	EV-NK!D18342
EVFTA	2023	2023	0	EV-NK!E18342
EVFTA	2024	2024	0	EV-NK!F18342
EVFTA	2025	2025	0	EV-NK!G18342
EVFTA	2026	2026	0	EV-NK!H18342
EVFTA	2027	2027	0	EV-NK!I18342
UKVFTA	2022	2022	0	UKV!D18341
UKVFTA	2023	2023	0	UKV!E18341
UKVFTA	2024	2024	0	UKV!F18341
UKVFTA	2025	2025	0	UKV!G18341
UKVFTA	2026	2026	0	UKV!H18341
UKVFTA	2027	2027	0	UKV!I18341
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18435
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18435
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18435
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18435
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18435
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18435
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18435
RCEP A	2022	2022	0	RCEPT-A!D18306
RCEP A	2023	2023	0	RCEPT-A!E18306
RCEP A	2024	2024	0	RCEPT-A!F18306
RCEP A	2025	2025	0	RCEPT-A!G18306
RCEP A	2026	2026	0	RCEPT-A!H18306
RCEP A	2027	2027	0	RCEPT-A!I18306
RCEP B	2022	2022	0	B!D18306

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E18306
RCEP B	2024	2024	0	B!F18306
RCEP B	2025	2025	0	B!G18306
RCEP B	2026	2026	0	B!H18306
RCEP B	2027	2027	0	B!I18306
RCEP C	2022	2022	0	C!D18304
RCEP C	2023	2023	0	C!E18304
RCEP C	2024	2024	0	C!F18304
RCEP C	2025	2025	0	C!G18304
RCEP C	2026	2026	0	C!H18304
RCEP C	2027	2027	0	C!I18304
RCEP D	2022	2022	0	D!D18303
RCEP D	2023	2023	0	D!E18303
RCEP D	2024	2024	0	D!F18303
RCEP D	2025	2025	0	D!G18303
RCEP D	2026	2026	0	D!H18303
RCEP D	2027	2027	0	D!I18303
RCEP E	2022	2022	0	E!D18308
RCEP E	2023	2023	0	E!E18308
RCEP E	2024	2024	0	E!F18308
RCEP E	2025	2025	0	E!G18308
RCEP E	2026	2026	0	E!H18308
RCEP E	2027	2027	0	E!I18308
RCEP F	2022	2022	0	F!D18306
RCEP F	2023	2023	0	F!E18306
RCEP F	2024	2024	0	F!F18306

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G18306
RCEP F	2026	2026	0	F!H18306
RCEP F	2027	2027	0	F!I18306
VIFTA	2024	2024	4.3	VI!F17156
VIFTA	2025	2025	3.6	VI!G17156
VIFTA	2026	2026	2.9	VI!H17156
VIFTA	2027	2027	2.1	VI!I17156

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	9701.22.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9701.22.00	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 9701.22.00. 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 9701.22.00 was checked against BT2026 (cell BT2026!N19026), 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.