Vietnam Tariff Intelligence

HS 9705.39.00 detail

HS code	9705.39.00
Description	Collections and collectors’ pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest / - Collections and collectors' pieces of numismatic interest: / - - Other
Unit	chiếc
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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/97053900/

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!K19047
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N19047
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q19047
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!E18315

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18244
ATIGA	2023	2023	0	AT!F18244
ATIGA	2024	2024	0	AT!G18244
ATIGA	2025	2025	0	AT!H18244
ATIGA	2026	2026	0	AT!I18244
ATIGA	2027	2027	0	AT!J18244
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18300
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18300
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18300
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18300
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18300
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18300
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18301
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18301
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18301
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18301
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18301
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18301
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18306
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18263
AIFTA	30/12/2022	2022	0	AI!F18258
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18258
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18258
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18258
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18258
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18258

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18306
VKFTA	2023	2023	0	VK!F18306
VKFTA	2024	2024	0	VK!G18306
VKFTA	2025	2025	0	VK!H18306
VKFTA	2026	2026	0	VK!I18306
VKFTA	2027	2027	0	VK!J18306
VCFTA	2022	2022	0	VC!D18370
VCFTA	2023	2023	0	VC!E18370
VCFTA	2024	2024	0	VC!F18370
VCFTA	2025	2025	0	VC!G18370
VCFTA	2026	2026	0	VC!H18370
VCFTA	2027	2027	0	VC!I18370
VN-EAEU	2022	2022	0	EAV!D18344
VN-EAEU	2023	2023	0	EAV!E18344
VN-EAEU	2024	2024	0	EAV!F18344
VN-EAEU	2025	2025	0	EAV!G18344
VN-EAEU	2026	2026	0	EAV!H18344
VN-EAEU	2027	2027	0	EAV!I18344
AHKFTA	2022	2022	0	AKH!D18337
AHKFTA	2023	2023	0	AKH!E18337
AHKFTA	2024	2024	0	AKH!F18337
AHKFTA	2025	2025	0	AKH!G18337
AHKFTA	2026	2026	0	AKH!H18337
AHKFTA	2027	2027	0	AKH!I18337
EVFTA	2022	2022	0	EV-NK!D18367
EVFTA	2023	2023	0	EV-NK!E18367

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18367
EVFTA	2025	2025	0	EV-NK!G18367
EVFTA	2026	2026	0	EV-NK!H18367
EVFTA	2027	2027	0	EV-NK!I18367
UKVFTA	2022	2022	0	UKV!D18366
UKVFTA	2023	2023	0	UKV!E18366
UKVFTA	2024	2024	0	UKV!F18366
UKVFTA	2025	2025	0	UKV!G18366
UKVFTA	2026	2026	0	UKV!H18366
UKVFTA	2027	2027	0	UKV!I18366
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18460
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18460
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18460
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18460
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18460
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18460
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18460
RCEP A	2022	2022	0	RCEPT-A!D18331
RCEP A	2023	2023	0	RCEPT-A!E18331
RCEP A	2024	2024	0	RCEPT-A!F18331
RCEP A	2025	2025	0	RCEPT-A!G18331
RCEP A	2026	2026	0	RCEPT-A!H18331
RCEP A	2027	2027	0	RCEPT-A!I18331
RCEP B	2022	2022	0	B!D18331
RCEP B	2023	2023	0	B!E18331
RCEP B	2024	2024	0	B!F18331

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G18331
RCEP B	2026	2026	0	B!H18331
RCEP B	2027	2027	0	B!I18331
RCEP C	2022	2022	0	C!D18329
RCEP C	2023	2023	0	C!E18329
RCEP C	2024	2024	0	C!F18329
RCEP C	2025	2025	0	C!G18329
RCEP C	2026	2026	0	C!H18329
RCEP C	2027	2027	0	C!I18329
RCEP D	2022	2022	0	D!D18328
RCEP D	2023	2023	0	D!E18328
RCEP D	2024	2024	0	D!F18328
RCEP D	2025	2025	0	D!G18328
RCEP D	2026	2026	0	D!H18328
RCEP D	2027	2027	0	D!I18328
RCEP E	2022	2022	0	E!D18333
RCEP E	2023	2023	0	E!E18333
RCEP E	2024	2024	0	E!F18333
RCEP E	2025	2025	0	E!G18333
RCEP E	2026	2026	0	E!H18333
RCEP E	2027	2027	0	E!I18333
RCEP F	2022	2022	0	F!D18331
RCEP F	2023	2023	0	F!E18331
RCEP F	2024	2024	0	F!F18331
RCEP F	2025	2025	0	F!G18331
RCEP F	2026	2026	0	F!H18331

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I18331
VIFTA	2024	2024	0	VI!F17177
VIFTA	2025	2025	0	VI!G17177
VIFTA	2026	2026	0	VI!H17177
VIFTA	2027	2027	0	VI!I17177

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	9705.39.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9705.39.00	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 9705.39.00. 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 9705.39.00 was checked against BT2026 (cell BT2026!N19047), 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.