Vietnam Tariff Intelligence

HS 4901.99.90 detail

HS code	4901.99.90
Description	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets / - Other: / - - Other: / - - - Other
Unit	cuốn
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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/49019990/

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!K7754
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7754
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7754
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
EVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	117/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7471
ATIGA	2022	2022	0	AT!E7424
ATIGA	2023	2023	0	AT!F7424
ATIGA	2024	2024	0	AT!G7424
ATIGA	2025	2025	0	AT!H7424
ATIGA	2026	2026	0	AT!I7424
ATIGA	2027	2027	0	AT!J7424
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7474
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7474
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7474

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7474
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7474
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7474
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7475
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7475
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7475
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7475
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7475
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7475
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7476
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7430
AIFTA	30/12/2022	2022	0	AI!F7438
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7438
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7438
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7438
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7438
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7438
VKFTA	2022	2022	0	VK!E7460
VKFTA	2023	2023	0	VK!F7460
VKFTA	2024	2024	0	VK!G7460
VKFTA	2025	2025	0	VK!H7460
VKFTA	2026	2026	0	VK!I7460
VKFTA	2027	2027	0	VK!J7460
VCFTA	2022	2022	5	VC!D7506
VCFTA	2023	2023	5	VC!E7506
VCFTA	2024	2024	0	VC!F7506

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7506
VCFTA	2026	2026	0	VC!H7506
VCFTA	2027	2027	0	VC!I7506
VN-EAEU	2022	2022	0	EAV!D7486
VN-EAEU	2023	2023	0	EAV!E7486
VN-EAEU	2024	2024	0	EAV!F7486
VN-EAEU	2025	2025	0	EAV!G7486
VN-EAEU	2026	2026	0	EAV!H7486
VN-EAEU	2027	2027	0	EAV!I7486
AHKFTA	2022	2022	*	AKH!D7499
AHKFTA	2023	2023	*	AKH!E7499
AHKFTA	2024	2024	*	AKH!F7499
AHKFTA	2025	2025	*	AKH!G7499
AHKFTA	2026	2026	*	AKH!H7499
AHKFTA	2027	2027	*	AKH!I7499
EVFTA	2022	2022	3,1	EV-NK!D7503
EVFTA	2023	2023	2,5	EV-NK!E7503
EVFTA	2024	2024	1,8	EV-NK!F7503
EVFTA	2025	2025	1,2	EV-NK!G7503
EVFTA	2026	2026	0,6	EV-NK!H7503
EVFTA	2027	2027	0	EV-NK!I7503
UKVFTA	2022	2022	3,1	UKV!D7504
UKVFTA	2023	2023	2,5	UKV!E7504
UKVFTA	2024	2024	1,8	UKV!F7504
UKVFTA	2025	2025	1,2	UKV!G7504
UKVFTA	2026	2026	0,6	UKV!H7504

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7504
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7454
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7454
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7454
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7454
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7454
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7454
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7454
RCEP A	2022	2022	0	RCEPT-A!D7491
RCEP A	2023	2023	0	RCEPT-A!E7491
RCEP A	2024	2024	0	RCEPT-A!F7491
RCEP A	2025	2025	0	RCEPT-A!G7491
RCEP A	2026	2026	0	RCEPT-A!H7491
RCEP A	2027	2027	0	RCEPT-A!I7491
RCEP B	2022	2022	0	B!D7491
RCEP B	2023	2023	0	B!E7491
RCEP B	2024	2024	0	B!F7491
RCEP B	2025	2025	0	B!G7491
RCEP B	2026	2026	0	B!H7491
RCEP B	2027	2027	0	B!I7491
RCEP C	2022	2022	0	C!D7491
RCEP C	2023	2023	0	C!E7491
RCEP C	2024	2024	0	C!F7491
RCEP C	2025	2025	0	C!G7491
RCEP C	2026	2026	0	C!H7491
RCEP C	2027	2027	0	C!I7491

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D7491
RCEP D	2023	2023	0	D!E7491
RCEP D	2024	2024	0	D!F7491
RCEP D	2025	2025	0	D!G7491
RCEP D	2026	2026	0	D!H7491
RCEP D	2027	2027	0	D!I7491
RCEP E	2022	2022	0	E!D7494
RCEP E	2023	2023	0	E!E7494
RCEP E	2024	2024	0	E!F7494
RCEP E	2025	2025	0	E!G7494
RCEP E	2026	2026	0	E!H7494
RCEP E	2027	2027	0	E!I7494
RCEP F	2022	2022	0	F!D7491
RCEP F	2023	2023	0	F!E7491
RCEP F	2024	2024	0	F!F7491
RCEP F	2025	2025	0	F!G7491
RCEP F	2026	2026	0	F!H7491
RCEP F	2027	2027	0	F!I7491
VIFTA	2024	2024	3.3	VI!F6931
VIFTA	2025	2025	1.7	VI!G6931
VIFTA	2026	2026	0	VI!H6931
VIFTA	2027	2027	0	VI!I6931

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH NK XK trong lĩnh vực phát hành xuất bản phẩm (22/2018/TT-BTTTT-PL2)		22/2018/TT-BTTTT-PL	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4901.99 has 2 lines; 4901.99.90 is distinguished from its siblings by: Other.	4901.99.10 Educational, technical, scientific, historical or cultural books	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 "*/5/8/10".		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 4901.99.90. 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 4901.99.90 was checked against BT2026 (cell BT2026!N7754), 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

Item policy

Item policy
DM HH NK XK trong lĩnh vực phát hành xuất bản phẩm (22/2018/TT-BTTTT-PL2)

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.