Vietnam Tariff Intelligence

# HS 4904.00.00 detail

| | |
|---|---|
| **HS code** | 4904.00.00 |
| **Description** | Music, printed or in manuscript, whether or not bound or illustrated |
| **Unit** | cuốn |
| **Generated** | 02/11/2026 20:51:22 |
| **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/49040000/ |

## 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!K7761 |
| Preferential (MFN) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N7761 |
| VAT | 5/8/10 | 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7761 |
| 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 |
| AHKFTA | 0 | 0% | Consolidated BT2026 | 2026 | AHK | 123/2022/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 |
| 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 |
| 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 |
| 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 |
| VIFTA | 3.5 | 3.5% | 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!E7481 |
| ATIGA | 2022 | 2022 | 0 | AT!E7434 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2023 | 2023 | 0 | AT!F7434 |
| ATIGA | 2024 | 2024 | 0 | AT!G7434 |
| ATIGA | 2025 | 2025 | 0 | AT!H7434 |
| ATIGA | 2026 | 2026 | 0 | AT!I7434 |
| ATIGA | 2027 | 2027 | 0 | AT!J7434 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E7484 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F7484 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G7484 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H7484 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I7484 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J7484 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E7485 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F7485 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G7485 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H7485 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I7485 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J7485 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F7486 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H7440 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F7448 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G7448 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H7448 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I7448 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J7448 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K7448 |
| VKFTA | 2022 | 2022 | 0 | VK!E7470 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2023 | 2023 | 0 | VK!F7470 |
| VKFTA | 2024 | 2024 | 0 | VK!G7470 |
| VKFTA | 2025 | 2025 | 0 | VK!H7470 |
| VKFTA | 2026 | 2026 | 0 | VK!I7470 |
| VKFTA | 2027 | 2027 | 0 | VK!J7470 |
| VCFTA | 2022 | 2022 | 5 | VC!D7516 |
| VCFTA | 2023 | 2023 | 5 | VC!E7516 |
| VCFTA | 2024 | 2024 | 0 | VC!F7516 |
| VCFTA | 2025 | 2025 | 0 | VC!G7516 |
| VCFTA | 2026 | 2026 | 0 | VC!H7516 |
| VCFTA | 2027 | 2027 | 0 | VC!I7516 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D7496 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E7496 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F7496 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G7496 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H7496 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I7496 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D7509 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E7509 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F7509 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G7509 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H7509 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I7509 |
| EVFTA | 2022 | 2022 | 3,1 | EV-NK!D7513 |
| EVFTA | 2023 | 2023 | 2,5 | EV-NK!E7513 |
| EVFTA | 2024 | 2024 | 1,8 | EV-NK!F7513 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2025 | 2025 | 1,2 | EV-NK!G7513 |
| EVFTA | 2026 | 2026 | 0,6 | EV-NK!H7513 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I7513 |
| UKVFTA | 2022 | 2022 | 3,1 | UKV!D7514 |
| UKVFTA | 2023 | 2023 | 2,5 | UKV!E7514 |
| UKVFTA | 2024 | 2024 | 1,8 | UKV!F7514 |
| UKVFTA | 2025 | 2025 | 1,2 | UKV!G7514 |
| UKVFTA | 2026 | 2026 | 0,6 | UKV!H7514 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I7514 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D7464 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E7464 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F7464 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G7464 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H7464 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I7464 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J7464 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D7501 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E7501 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F7501 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G7501 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H7501 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I7501 |
| RCEP B | 2022 | 2022 | 0 | B!D7501 |
| RCEP B | 2023 | 2023 | 0 | B!E7501 |
| RCEP B | 2024 | 2024 | 0 | B!F7501 |
| RCEP B | 2025 | 2025 | 0 | B!G7501 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2026 | 2026 | 0 | B!H7501 |
| RCEP B | 2027 | 2027 | 0 | B!I7501 |
| RCEP C | 2022 | 2022 | 0 | C!D7501 |
| RCEP C | 2023 | 2023 | 0 | C!E7501 |
| RCEP C | 2024 | 2024 | 0 | C!F7501 |
| RCEP C | 2025 | 2025 | 0 | C!G7501 |
| RCEP C | 2026 | 2026 | 0 | C!H7501 |
| RCEP C | 2027 | 2027 | 0 | C!I7501 |
| RCEP D | 2022 | 2022 | 0 | D!D7501 |
| RCEP D | 2023 | 2023 | 0 | D!E7501 |
| RCEP D | 2024 | 2024 | 0 | D!F7501 |
| RCEP D | 2025 | 2025 | 0 | D!G7501 |
| RCEP D | 2026 | 2026 | 0 | D!H7501 |
| RCEP D | 2027 | 2027 | 0 | D!I7501 |
| RCEP E | 2022 | 2022 | 0 | E!D7504 |
| RCEP E | 2023 | 2023 | 0 | E!E7504 |
| RCEP E | 2024 | 2024 | 0 | E!F7504 |
| RCEP E | 2025 | 2025 | 0 | E!G7504 |
| RCEP E | 2026 | 2026 | 0 | E!H7504 |
| RCEP E | 2027 | 2027 | 0 | E!I7504 |
| RCEP F | 2022 | 2022 | 0 | F!D7501 |
| RCEP F | 2023 | 2023 | 0 | F!E7501 |
| RCEP F | 2024 | 2024 | 0 | F!F7501 |
| RCEP F | 2025 | 2025 | 0 | F!G7501 |
| RCEP F | 2026 | 2026 | 0 | F!H7501 |
| RCEP F | 2027 | 2027 | 0 | F!I7501 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VIFTA | 2024 | 2024 | 4.5 | VI!F6938 |
| VIFTA | 2025 | 2025 | 4 | VI!G6938 |
| VIFTA | 2026 | 2026 | 3.5 | VI!H6938 |
| VIFTA | 2027 | 2027 | 3 | VI!I6938 |

## 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 "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 4904.00.00. 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 5% for 4904.00.00 was checked against BT2026 (cell BT2026!N7761), 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.