Vietnam Tariff Intelligence

HS 4907.00.21 detail

HS code	4907.00.21
Description	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title / - Unused postage, revenue or similar stamps: / - - Postage stamps
Unit	kg/chiếc
Generated	04/11/2026 20:09:48
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/49070021/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7769
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7769
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7769
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 (-CN)	0% (except CN)	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(-MY)	0% (except MY)	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
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	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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 (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E7492
ATIGA	2022	2022	0	AT!E7445
ATIGA	2023	2023	0	AT!F7445
ATIGA	2024	2024	0	AT!G7445
ATIGA	2025	2025	0	AT!H7445
ATIGA	2026	2026	0	AT!I7445
ATIGA	2027	2027	0	AT!J7445
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7495
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7495
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7495
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7495

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7495
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7495
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7496
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7496
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7496
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7496
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7496
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7496
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7497
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7451
AIFTA	30/12/2022	2022	0	AI!F7459
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7459
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7459
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7459
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7459
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7459
VKFTA	2022	2022	0	VK!E7481
VKFTA	2023	2023	0	VK!F7481
VKFTA	2024	2024	0	VK!G7481
VKFTA	2025	2025	0	VK!H7481
VKFTA	2026	2026	0	VK!I7481
VKFTA	2027	2027	0	VK!J7481
VCFTA	2022	2022	4	VC!D7527
VCFTA	2023	2023	2	VC!E7527
VCFTA	2024	2024	0	VC!F7527
VCFTA	2025	2025	0	VC!G7527

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7527
VCFTA	2027	2027	0	VC!I7527
VN-EAEU	2022	2022	0	EAV!D7507
VN-EAEU	2023	2023	0	EAV!E7507
VN-EAEU	2024	2024	0	EAV!F7507
VN-EAEU	2025	2025	0	EAV!G7507
VN-EAEU	2026	2026	0	EAV!H7507
VN-EAEU	2027	2027	0	EAV!I7507
AHKFTA	2022	2022	*	AKH!D7520
AHKFTA	2023	2023	*	AKH!E7520
AHKFTA	2024	2024	*	AKH!F7520
AHKFTA	2025	2025	*	AKH!G7520
AHKFTA	2026	2026	*	AKH!H7520
AHKFTA	2027	2027	*	AKH!I7520
EVFTA	2022	2022	12,5	EV-NK!D7524
EVFTA	2023	2023	10	EV-NK!E7524
EVFTA	2024	2024	7,5	EV-NK!F7524
EVFTA	2025	2025	5	EV-NK!G7524
EVFTA	2026	2026	2,5	EV-NK!H7524
EVFTA	2027	2027	0	EV-NK!I7524
UKVFTA	2022	2022	12,5	UKV!D7525
UKVFTA	2023	2023	10	UKV!E7525
UKVFTA	2024	2024	7,5	UKV!F7525
UKVFTA	2025	2025	5	UKV!G7525
UKVFTA	2026	2026	2,5	UKV!H7525
UKVFTA	2027	2027	0	UKV!I7525

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7475
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7475
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7475
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7475
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7475
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7475
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7475
RCEP A	2022	2022	19	RCEPT-A!D7512
RCEP A	2023	2023	18	RCEPT-A!E7512
RCEP A	2024	2024	17	RCEPT-A!F7512
RCEP A	2025	2025	16	RCEPT-A!G7512
RCEP A	2026	2026	15	RCEPT-A!H7512
RCEP A	2027	2027	14	RCEPT-A!I7512
RCEP B	2022	2022	20	B!D7512
RCEP B	2023	2023	20	B!E7512
RCEP B	2024	2024	20	B!F7512
RCEP B	2025	2025	20	B!G7512
RCEP B	2026	2026	20	B!H7512
RCEP B	2027	2027	20	B!I7512
RCEP C	2022	2022	*	C!D7512
RCEP C	2023	2023	*	C!E7512
RCEP C	2024	2024	*	C!F7512
RCEP C	2025	2025	*	C!G7512
RCEP C	2026	2026	*	C!H7512
RCEP C	2027	2027	*	C!I7512
RCEP D	2022	2022	20	D!D7512

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E7512
RCEP D	2024	2024	20	D!F7512
RCEP D	2025	2025	20	D!G7512
RCEP D	2026	2026	20	D!H7512
RCEP D	2027	2027	20	D!I7512
RCEP E	2022	2022	20	E!D7515
RCEP E	2023	2023	20	E!E7515
RCEP E	2024	2024	20	E!F7515
RCEP E	2025	2025	20	E!G7515
RCEP E	2026	2026	20	E!H7515
RCEP E	2027	2027	20	E!I7515
RCEP F	2022	2022	20	F!D7512
RCEP F	2023	2023	20	F!E7512
RCEP F	2024	2024	20	F!F7512
RCEP F	2025	2025	20	F!G7512
RCEP F	2026	2026	20	F!H7512
RCEP F	2027	2027	20	F!I7512
VIFTA	2024	2024	17.1	VI!F6946
VIFTA	2025	2025	14.3	VI!G6946
VIFTA	2026	2026	11.4	VI!H6946
VIFTA	2027	2027	8.6	VI!I6946

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4907.00 has 6 lines; 4907.00.21 is distinguished from its siblings by: Postage stamps.	4907.00.10 Banknotes, being legal tender; 4907.00.29 Other; 4907.00.50 Cheque forms; 4907.00.60 Stock, share or bond certificates and similar documents of title; 4907.00.90 Other	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 "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 4907.00.21. 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 20% for 4907.00.21 was checked against BT2026 (cell BT2026!N7769), 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.