Vietnam Tariff Intelligence

HS 4907.00.60 detail

HS code	4907.00.60
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 / - Stock, share or bond certificates and similar documents of title
Unit	kg/chiếc
Generated	01/11/2026 00:40:46
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/49070060/

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!K7772
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N7772
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7772
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!E7495

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7448
ATIGA	2023	2023	0	AT!F7448
ATIGA	2024	2024	0	AT!G7448
ATIGA	2025	2025	0	AT!H7448
ATIGA	2026	2026	0	AT!I7448
ATIGA	2027	2027	0	AT!J7448
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7498
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7498
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7498
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7498
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7498
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7498
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7499
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7499
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7499
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7499
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7499
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7499
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7500
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7454
AIFTA	30/12/2022	2022	0	AI!F7462
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7462
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7462
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7462
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7462
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7462

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7484
VKFTA	2023	2023	0	VK!F7484
VKFTA	2024	2024	0	VK!G7484
VKFTA	2025	2025	0	VK!H7484
VKFTA	2026	2026	0	VK!I7484
VKFTA	2027	2027	0	VK!J7484
VCFTA	2022	2022	0	VC!D7530
VCFTA	2023	2023	0	VC!E7530
VCFTA	2024	2024	0	VC!F7530
VCFTA	2025	2025	0	VC!G7530
VCFTA	2026	2026	0	VC!H7530
VCFTA	2027	2027	0	VC!I7530
VN-EAEU	2022	2022	0	EAV!D7510
VN-EAEU	2023	2023	0	EAV!E7510
VN-EAEU	2024	2024	0	EAV!F7510
VN-EAEU	2025	2025	0	EAV!G7510
VN-EAEU	2026	2026	0	EAV!H7510
VN-EAEU	2027	2027	0	EAV!I7510
AHKFTA	2022	2022	0	AKH!D7523
AHKFTA	2023	2023	0	AKH!E7523
AHKFTA	2024	2024	0	AKH!F7523
AHKFTA	2025	2025	0	AKH!G7523
AHKFTA	2026	2026	0	AKH!H7523
AHKFTA	2027	2027	0	AKH!I7523
EVFTA	2022	2022	0	EV-NK!D7527
EVFTA	2023	2023	0	EV-NK!E7527

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7527
EVFTA	2025	2025	0	EV-NK!G7527
EVFTA	2026	2026	0	EV-NK!H7527
EVFTA	2027	2027	0	EV-NK!I7527
UKVFTA	2022	2022	0	UKV!D7528
UKVFTA	2023	2023	0	UKV!E7528
UKVFTA	2024	2024	0	UKV!F7528
UKVFTA	2025	2025	0	UKV!G7528
UKVFTA	2026	2026	0	UKV!H7528
UKVFTA	2027	2027	0	UKV!I7528
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7478
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7478
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7478
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7478
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7478
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7478
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7478
RCEP A	2022	2022	0	RCEPT-A!D7515
RCEP A	2023	2023	0	RCEPT-A!E7515
RCEP A	2024	2024	0	RCEPT-A!F7515
RCEP A	2025	2025	0	RCEPT-A!G7515
RCEP A	2026	2026	0	RCEPT-A!H7515
RCEP A	2027	2027	0	RCEPT-A!I7515
RCEP B	2022	2022	0	B!D7515
RCEP B	2023	2023	0	B!E7515
RCEP B	2024	2024	0	B!F7515

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G7515
RCEP B	2026	2026	0	B!H7515
RCEP B	2027	2027	0	B!I7515
RCEP C	2022	2022	0	C!D7515
RCEP C	2023	2023	0	C!E7515
RCEP C	2024	2024	0	C!F7515
RCEP C	2025	2025	0	C!G7515
RCEP C	2026	2026	0	C!H7515
RCEP C	2027	2027	0	C!I7515
RCEP D	2022	2022	0	D!D7515
RCEP D	2023	2023	0	D!E7515
RCEP D	2024	2024	0	D!F7515
RCEP D	2025	2025	0	D!G7515
RCEP D	2026	2026	0	D!H7515
RCEP D	2027	2027	0	D!I7515
RCEP E	2022	2022	0	E!D7518
RCEP E	2023	2023	0	E!E7518
RCEP E	2024	2024	0	E!F7518
RCEP E	2025	2025	0	E!G7518
RCEP E	2026	2026	0	E!H7518
RCEP E	2027	2027	0	E!I7518
RCEP F	2022	2022	0	F!D7515
RCEP F	2023	2023	0	F!E7515
RCEP F	2024	2024	0	F!F7515
RCEP F	2025	2025	0	F!G7515
RCEP F	2026	2026	0	F!H7515

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I7515
VIFTA	2024	2024	0	VI!F6949
VIFTA	2025	2025	0	VI!G6949
VIFTA	2026	2026	0	VI!H6949
VIFTA	2027	2027	0	VI!I6949

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4907.00 has 6 lines; 4907.00.60 is distinguished from its siblings by: Stock, share or bond certificates and similar documents of title.	4907.00.10 Banknotes, being legal tender; 4907.00.21 Postage stamps; 4907.00.29 Other; 4907.00.50 Cheque forms; 4907.00.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4907.00.60 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4907.00.60	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 4907.00.60. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 4907.00.60 was checked against BT2026 (cell BT2026!N7772), 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.