Vietnam Tariff Intelligence

HS 4910.00.00 detail

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Link	https://vietnamtariff.com/hs-code/49100000/

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!K7778
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7778
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7778
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 (-KH, CN)	0% (except KH, CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E7504
ATIGA	2022	2022	0	AT!E7457
ATIGA	2023	2023	0	AT!F7457
ATIGA	2024	2024	0	AT!G7457
ATIGA	2025	2025	0	AT!H7457
ATIGA	2026	2026	0	AT!I7457
ATIGA	2027	2027	0	AT!J7457
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7507
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7507
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7507

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7507
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7507
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7507
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E7508
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F7508
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7508
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7508
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7508
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7508
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7509
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7463
AIFTA	30/12/2022	2022	5	AI!F7471
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G7471
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H7471
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I7471
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J7471
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K7471
VKFTA	2022	2022	0	VK!E7493
VKFTA	2023	2023	0	VK!F7493
VKFTA	2024	2024	0	VK!G7493
VKFTA	2025	2025	0	VK!H7493
VKFTA	2026	2026	0	VK!I7493
VKFTA	2027	2027	0	VK!J7493
VCFTA	2022	2022	5	VC!D7539
VCFTA	2023	2023	3	VC!E7539
VCFTA	2024	2024	0	VC!F7539

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7539
VCFTA	2026	2026	0	VC!H7539
VCFTA	2027	2027	0	VC!I7539
VN-EAEU	2022	2022	0	EAV!D7519
VN-EAEU	2023	2023	0	EAV!E7519
VN-EAEU	2024	2024	0	EAV!F7519
VN-EAEU	2025	2025	0	EAV!G7519
VN-EAEU	2026	2026	0	EAV!H7519
VN-EAEU	2027	2027	0	EAV!I7519
AHKFTA	2022	2022	*	AKH!D7532
AHKFTA	2023	2023	*	AKH!E7532
AHKFTA	2024	2024	*	AKH!F7532
AHKFTA	2025	2025	*	AKH!G7532
AHKFTA	2026	2026	*	AKH!H7532
AHKFTA	2027	2027	*	AKH!I7532
EVFTA	2022	2022	12,5	EV-NK!D7536
EVFTA	2023	2023	10	EV-NK!E7536
EVFTA	2024	2024	7,5	EV-NK!F7536
EVFTA	2025	2025	5	EV-NK!G7536
EVFTA	2026	2026	2,5	EV-NK!H7536
EVFTA	2027	2027	0	EV-NK!I7536
UKVFTA	2022	2022	12,5	UKV!D7537
UKVFTA	2023	2023	10	UKV!E7537
UKVFTA	2024	2024	7,5	UKV!F7537
UKVFTA	2025	2025	5	UKV!G7537
UKVFTA	2026	2026	2,5	UKV!H7537

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7537
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7487
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7487
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7487
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7487
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7487
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7487
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7487
RCEP A	2022	2022	20	RCEPT-A!D7524
RCEP A	2023	2023	20	RCEPT-A!E7524
RCEP A	2024	2024	20	RCEPT-A!F7524
RCEP A	2025	2025	20	RCEPT-A!G7524
RCEP A	2026	2026	20	RCEPT-A!H7524
RCEP A	2027	2027	20	RCEPT-A!I7524
RCEP B	2022	2022	20	B!D7524
RCEP B	2023	2023	20	B!E7524
RCEP B	2024	2024	20	B!F7524
RCEP B	2025	2025	20	B!G7524
RCEP B	2026	2026	20	B!H7524
RCEP B	2027	2027	20	B!I7524
RCEP C	2022	2022	*	C!D7524
RCEP C	2023	2023	*	C!E7524
RCEP C	2024	2024	*	C!F7524
RCEP C	2025	2025	*	C!G7524
RCEP C	2026	2026	*	C!H7524
RCEP C	2027	2027	*	C!I7524

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D7524
RCEP D	2023	2023	20	D!E7524
RCEP D	2024	2024	20	D!F7524
RCEP D	2025	2025	20	D!G7524
RCEP D	2026	2026	20	D!H7524
RCEP D	2027	2027	20	D!I7524
RCEP E	2022	2022	20	E!D7527
RCEP E	2023	2023	20	E!E7527
RCEP E	2024	2024	20	E!F7527
RCEP E	2025	2025	20	E!G7527
RCEP E	2026	2026	20	E!H7527
RCEP E	2027	2027	20	E!I7527
RCEP F	2022	2022	20	F!D7524
RCEP F	2023	2023	20	F!E7524
RCEP F	2024	2024	20	F!F7524
RCEP F	2025	2025	20	F!G7524
RCEP F	2026	2026	20	F!H7524
RCEP F	2027	2027	20	F!I7524
VIFTA	2024	2024	18	VI!F6955
VIFTA	2025	2025	16	VI!G6955
VIFTA	2026	2026	14	VI!H6955
VIFTA	2027	2027	12	VI!I6955

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 20%, 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
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 4910.00.00. 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 20% for 4910.00.00 was checked against BT2026 (cell BT2026!N7778), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
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.