Vietnam Tariff Intelligence

HS 4911.91.91 detail

HS code	4911.91.91
Description	Other printed matter, including printed pictures and photographs / - Other: / - - Pictures, designs and photographs: / - - - Other: / - - - - Anatomical and botanical
Unit	kg/chiếc
Generated	30/10/2026 20:44:17
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/49119191/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7790
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N7790
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7790
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
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
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	1,2	1.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	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 E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	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
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!E7517
ATIGA	2022	2022	0	AT!E7470
ATIGA	2023	2023	0	AT!F7470
ATIGA	2024	2024	0	AT!G7470
ATIGA	2025	2025	0	AT!H7470
ATIGA	2026	2026	0	AT!I7470
ATIGA	2027	2027	0	AT!J7470
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7520
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7520
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7520

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7520
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7520
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7520
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7521
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7521
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7521
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7521
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7521
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7521
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7522
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7476
AIFTA	30/12/2022	2022	0	AI!F7484
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7484
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7484
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7484
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7484
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7484
VKFTA	2022	2022	0	VK!E7506
VKFTA	2023	2023	0	VK!F7506
VKFTA	2024	2024	0	VK!G7506
VKFTA	2025	2025	0	VK!H7506
VKFTA	2026	2026	0	VK!I7506
VKFTA	2027	2027	0	VK!J7506
VCFTA	2022	2022	2	VC!D7552
VCFTA	2023	2023	1	VC!E7552
VCFTA	2024	2024	0	VC!F7552

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7552
VCFTA	2026	2026	0	VC!H7552
VCFTA	2027	2027	0	VC!I7552
VN-EAEU	2022	2022	0	EAV!D7532
VN-EAEU	2023	2023	0	EAV!E7532
VN-EAEU	2024	2024	0	EAV!F7532
VN-EAEU	2025	2025	0	EAV!G7532
VN-EAEU	2026	2026	0	EAV!H7532
VN-EAEU	2027	2027	0	EAV!I7532
AHKFTA	2022	2022	*	AKH!D7545
AHKFTA	2023	2023	*	AKH!E7545
AHKFTA	2024	2024	*	AKH!F7545
AHKFTA	2025	2025	*	AKH!G7545
AHKFTA	2026	2026	*	AKH!H7545
AHKFTA	2027	2027	*	AKH!I7545
EVFTA	2022	2022	6,2	EV-NK!D7549
EVFTA	2023	2023	5	EV-NK!E7549
EVFTA	2024	2024	3,7	EV-NK!F7549
EVFTA	2025	2025	2,5	EV-NK!G7549
EVFTA	2026	2026	1,2	EV-NK!H7549
EVFTA	2027	2027	0	EV-NK!I7549
UKVFTA	2022	2022	6,2	UKV!D7550
UKVFTA	2023	2023	5	UKV!E7550
UKVFTA	2024	2024	3,7	UKV!F7550
UKVFTA	2025	2025	2,5	UKV!G7550
UKVFTA	2026	2026	1,2	UKV!H7550

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7550
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7500
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7500
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7500
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7500
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7500
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7500
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7500
RCEP A	2022	2022	9,3	RCEPT-A!D7537
RCEP A	2023	2023	8,7	RCEPT-A!E7537
RCEP A	2024	2024	8	RCEPT-A!F7537
RCEP A	2025	2025	7,3	RCEPT-A!G7537
RCEP A	2026	2026	6,7	RCEPT-A!H7537
RCEP A	2027	2027	6	RCEPT-A!I7537
RCEP B	2022	2022	9,3	B!D7537
RCEP B	2023	2023	8,7	B!E7537
RCEP B	2024	2024	8	B!F7537
RCEP B	2025	2025	7,3	B!G7537
RCEP B	2026	2026	6,7	B!H7537
RCEP B	2027	2027	6	B!I7537
RCEP C	2022	2022	*	C!D7537
RCEP C	2023	2023	*	C!E7537
RCEP C	2024	2024	*	C!F7537
RCEP C	2025	2025	*	C!G7537
RCEP C	2026	2026	*	C!H7537
RCEP C	2027	2027	*	C!I7537

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,4	D!D7537
RCEP D	2023	2023	8,8	D!E7537
RCEP D	2024	2024	8,1	D!F7537
RCEP D	2025	2025	7,5	D!G7537
RCEP D	2026	2026	6,9	D!H7537
RCEP D	2027	2027	6,3	D!I7537
RCEP E	2022	2022	9,3	E!D7540
RCEP E	2023	2023	8,7	E!E7540
RCEP E	2024	2024	8	E!F7540
RCEP E	2025	2025	7,3	E!G7540
RCEP E	2026	2026	6,7	E!H7540
RCEP E	2027	2027	6	E!I7540
RCEP F	2022	2022	9,3	F!D7537
RCEP F	2023	2023	8,7	F!E7537
RCEP F	2024	2024	8	F!F7537
RCEP F	2025	2025	7,3	F!G7537
RCEP F	2026	2026	6,7	F!H7537
RCEP F	2027	2027	6	F!I7537
VIFTA	2024	2024	8.6	VI!F6967
VIFTA	2025	2025	7.1	VI!G6967
VIFTA	2026	2026	5.7	VI!H6967
VIFTA	2027	2027	4.3	VI!I6967

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 4911.91 has 5 lines; 4911.91.91 is distinguished from its siblings by: Anatomical and botanical.	4911.91.10 Designs; 4911.91.21 Anatomical and botanical; 4911.91.29 Other; 4911.91.99 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	4911.91.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4911.91.91	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 4911.91.91. 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 10% for 4911.91.91 was checked against BT2026 (cell BT2026!N7790), 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.