

HS 4911.99.90 detail

HS code	4911.99.90
Description	Other printed matter, including printed pictures and photographs / - Other: / - - Other: / - - - Other
Unit	kg/chiếc
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Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/49119990/

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!K7797
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7797
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7797
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 (-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	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
VIFTA	8	8%	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

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!E7524
ATIGA	2022	2022	0	AT!E7477
ATIGA	2023	2023	0	AT!F7477
ATIGA	2024	2024	0	AT!G7477
ATIGA	2025	2025	0	AT!H7477
ATIGA	2026	2026	0	AT!I7477
ATIGA	2027	2027	0	AT!J7477
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7527
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7527
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7527

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7527
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7527
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7527
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7528
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7528
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7528
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7528
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7528
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7528
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7529
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7483
AIFTA	30/12/2022	2022	0	AI!F7491
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7491
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7491
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7491
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7491
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7491
VKFTA	2022	2022	0	VK!E7513
VKFTA	2023	2023	0	VK!F7513
VKFTA	2024	2024	0	VK!G7513
VKFTA	2025	2025	0	VK!H7513
VKFTA	2026	2026	0	VK!I7513
VKFTA	2027	2027	0	VK!J7513
VCFTA	2022	2022	5	VC!D7559
VCFTA	2023	2023	2	VC!E7559
VCFTA	2024	2024	0	VC!F7559

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7559
VCFTA	2026	2026	0	VC!H7559
VCFTA	2027	2027	0	VC!I7559
VN-EAEU	2022	2022	5,5	EAV!D7539
VN-EAEU	2023	2023	3,6	EAV!E7539
VN-EAEU	2024	2024	1,8	EAV!F7539
VN-EAEU	2025	2025	0	EAV!G7539
VN-EAEU	2026	2026	0	EAV!H7539
VN-EAEU	2027	2027	0	EAV!I7539
AHKFTA	2022	2022	*	AKH!D7552
AHKFTA	2023	2023	*	AKH!E7552
AHKFTA	2024	2024	*	AKH!F7552
AHKFTA	2025	2025	*	AKH!G7552
AHKFTA	2026	2026	*	AKH!H7552
AHKFTA	2027	2027	*	AKH!I7552
EVFTA	2022	2022	12,5	EV-NK!D7556
EVFTA	2023	2023	10	EV-NK!E7556
EVFTA	2024	2024	7,5	EV-NK!F7556
EVFTA	2025	2025	5	EV-NK!G7556
EVFTA	2026	2026	2,5	EV-NK!H7556
EVFTA	2027	2027	0	EV-NK!I7556
UKVFTA	2022	2022	12,5	UKV!D7557
UKVFTA	2023	2023	10	UKV!E7557
UKVFTA	2024	2024	7,5	UKV!F7557
UKVFTA	2025	2025	5	UKV!G7557
UKVFTA	2026	2026	2,5	UKV!H7557

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7557
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7507
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7507
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7507
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7507
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7507
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7507
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7507
RCEP A	2022	2022	19	RCEPT-A!D7544
RCEP A	2023	2023	18	RCEPT-A!E7544
RCEP A	2024	2024	17	RCEPT-A!F7544
RCEP A	2025	2025	16	RCEPT-A!G7544
RCEP A	2026	2026	15	RCEPT-A!H7544
RCEP A	2027	2027	14	RCEPT-A!I7544
RCEP B	2022	2022	20	B!D7544
RCEP B	2023	2023	20	B!E7544
RCEP B	2024	2024	20	B!F7544
RCEP B	2025	2025	20	B!G7544
RCEP B	2026	2026	20	B!H7544
RCEP B	2027	2027	20	B!I7544
RCEP C	2022	2022	*	C!D7544
RCEP C	2023	2023	*	C!E7544
RCEP C	2024	2024	*	C!F7544
RCEP C	2025	2025	*	C!G7544
RCEP C	2026	2026	*	C!H7544
RCEP C	2027	2027	*	C!I7544

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D7544
RCEP D	2023	2023	20	D!E7544
RCEP D	2024	2024	20	D!F7544
RCEP D	2025	2025	20	D!G7544
RCEP D	2026	2026	20	D!H7544
RCEP D	2027	2027	20	D!I7544
RCEP E	2022	2022	20	E!D7547
RCEP E	2023	2023	20	E!E7547
RCEP E	2024	2024	20	E!F7547
RCEP E	2025	2025	20	E!G7547
RCEP E	2026	2026	20	E!H7547
RCEP E	2027	2027	20	E!I7547
RCEP F	2022	2022	20	F!D7544
RCEP F	2023	2023	20	F!E7544
RCEP F	2024	2024	20	F!F7544
RCEP F	2025	2025	20	F!G7544
RCEP F	2026	2026	20	F!H7544
RCEP F	2027	2027	20	F!I7544
VIFTA	2024	2024	16	VI!F6974
VIFTA	2025	2025	12	VI!G6974
VIFTA	2026	2026	8	VI!H6974
VIFTA	2027	2027	4	VI!I6974

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH chỉ định cơ sở in, đúc tiền (07/2023/TT-NHNN)		07/2023/TT-NHNN	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 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 4911.99 has 5 lines; 4911.99.90 is distinguished from its siblings by: Other.	4911.99.10 Printed cards for jewellery or for small objects of personal adornment or articles of personal use normally carried in the pocket, handbag or on the person; 4911.99.20 Printed labels for explosives other than those of heading 48.21; 4911.99.30 Educational, technical, scientific, historical or cultural material printed on a set of cards; 4911.99.40 Printed matter which grants the right to access, install, reproduce or otherwise use software (including games), data, internet content (including in-game or in-application content) or services, or telecommunications services (including mobile services)	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 4911.99.90. 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 4911.99.90 was checked against BT2026 (cell BT2026!N7797), 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
DM HH NK XK trong lĩnh vực phát hành xuất bản phẩm (22/2018/TT-BTTTT-PL2)
HH chỉ định cơ sở in, đúc tiền (07/2023/TT-NHNN)

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.