Vietnam Tariff Intelligence

HS 4908.90.00 detail

HS code	4908.90.00
Description	Transfers (decalcomanias) / - Other
Unit	kg/chiếc
Generated	04/11/2026 04:32:51
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/49089000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7776
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N7776
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7776
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(-KH, MY)	0% (except KH, 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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
RCEP (Annex A)	10	10%	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)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,3	10.3%	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!E7500
ATIGA	2022	2022	0	AT!E7453
ATIGA	2023	2023	0	AT!F7453
ATIGA	2024	2024	0	AT!G7453
ATIGA	2025	2025	0	AT!H7453
ATIGA	2026	2026	0	AT!I7453
ATIGA	2027	2027	0	AT!J7453
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E7503
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7503
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7503

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7503
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7503
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7503
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7504
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7504
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7504
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7504
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7504
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7504
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7505
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7459
AIFTA	30/12/2022	2022	0	AI!F7467
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7467
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7467
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7467
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7467
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7467
VKFTA	2022	2022	0	VK!E7489
VKFTA	2023	2023	0	VK!F7489
VKFTA	2024	2024	0	VK!G7489
VKFTA	2025	2025	0	VK!H7489
VKFTA	2026	2026	0	VK!I7489
VKFTA	2027	2027	0	VK!J7489
VCFTA	2022	2022	4	VC!D7535
VCFTA	2023	2023	2	VC!E7535
VCFTA	2024	2024	0	VC!F7535

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7535
VCFTA	2026	2026	0	VC!H7535
VCFTA	2027	2027	0	VC!I7535
VN-EAEU	2022	2022	5,5	EAV!D7515
VN-EAEU	2023	2023	3,6	EAV!E7515
VN-EAEU	2024	2024	1,8	EAV!F7515
VN-EAEU	2025	2025	0	EAV!G7515
VN-EAEU	2026	2026	0	EAV!H7515
VN-EAEU	2027	2027	0	EAV!I7515
AHKFTA	2022	2022	*	AKH!D7528
AHKFTA	2023	2023	*	AKH!E7528
AHKFTA	2024	2024	*	AKH!F7528
AHKFTA	2025	2025	*	AKH!G7528
AHKFTA	2026	2026	*	AKH!H7528
AHKFTA	2027	2027	*	AKH!I7528
EVFTA	2022	2022	12,5	EV-NK!D7532
EVFTA	2023	2023	10	EV-NK!E7532
EVFTA	2024	2024	7,5	EV-NK!F7532
EVFTA	2025	2025	5	EV-NK!G7532
EVFTA	2026	2026	2,5	EV-NK!H7532
EVFTA	2027	2027	0	EV-NK!I7532
UKVFTA	2022	2022	12,5	UKV!D7533
UKVFTA	2023	2023	10	UKV!E7533
UKVFTA	2024	2024	7,5	UKV!F7533
UKVFTA	2025	2025	5	UKV!G7533
UKVFTA	2026	2026	2,5	UKV!H7533

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7533
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7483
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7483
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7483
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7483
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7483
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7483
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7483
RCEP A	2022	2022	14	RCEPT-A!D7520
RCEP A	2023	2023	13	RCEPT-A!E7520
RCEP A	2024	2024	12	RCEPT-A!F7520
RCEP A	2025	2025	11	RCEPT-A!G7520
RCEP A	2026	2026	10	RCEPT-A!H7520
RCEP A	2027	2027	9	RCEPT-A!I7520
RCEP B	2022	2022	14	B!D7520
RCEP B	2023	2023	13	B!E7520
RCEP B	2024	2024	12	B!F7520
RCEP B	2025	2025	11	B!G7520
RCEP B	2026	2026	10	B!H7520
RCEP B	2027	2027	9	B!I7520
RCEP C	2022	2022	*	C!D7520
RCEP C	2023	2023	*	C!E7520
RCEP C	2024	2024	*	C!F7520
RCEP C	2025	2025	*	C!G7520
RCEP C	2026	2026	*	C!H7520
RCEP C	2027	2027	*	C!I7520

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	14,1	D!D7520
RCEP D	2023	2023	13,1	D!E7520
RCEP D	2024	2024	12,2	D!F7520
RCEP D	2025	2025	11,3	D!G7520
RCEP D	2026	2026	10,3	D!H7520
RCEP D	2027	2027	9,4	D!I7520
RCEP E	2022	2022	14	E!D7523
RCEP E	2023	2023	13	E!E7523
RCEP E	2024	2024	12	E!F7523
RCEP E	2025	2025	11	E!G7523
RCEP E	2026	2026	10	E!H7523
RCEP E	2027	2027	9	E!I7523
RCEP F	2022	2022	14	F!D7520
RCEP F	2023	2023	13	F!E7520
RCEP F	2024	2024	12	F!F7520
RCEP F	2025	2025	11	F!G7520
RCEP F	2026	2026	10	F!H7520
RCEP F	2027	2027	9	F!I7520
VIFTA	2024	2024	10	VI!F6953
VIFTA	2025	2025	5	VI!G6953
VIFTA	2026	2026	0	VI!H6953
VIFTA	2027	2027	0	VI!I6953

Advisory & warnings

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

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 4908.90.00. 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 15% for 4908.90.00 was checked against BT2026 (cell BT2026!N7776), 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.