Vietnam Tariff Intelligence

HS 4901.10.00 detail

HS code	4901.10.00
Description	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets / - In single sheets, whether or not folded
Unit	kg/cuốn
Generated	12/11/2026 08:30:12
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/49011000/

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!K7749
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N7749
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7749
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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(-KH)	0% (except KH)	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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
EVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7466
ATIGA	2022	2022	0	AT!E7419
ATIGA	2023	2023	0	AT!F7419
ATIGA	2024	2024	0	AT!G7419
ATIGA	2025	2025	0	AT!H7419
ATIGA	2026	2026	0	AT!I7419
ATIGA	2027	2027	0	AT!J7419
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7469
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7469
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7469

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7469
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7469
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7469
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7470
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7470
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7470
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7470
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7470
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7470
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7471
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7425
AIFTA	30/12/2022	2022	0	AI!F7433
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7433
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7433
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7433
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7433
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7433
VKFTA	2022	2022	0	VK!E7455
VKFTA	2023	2023	0	VK!F7455
VKFTA	2024	2024	0	VK!G7455
VKFTA	2025	2025	0	VK!H7455
VKFTA	2026	2026	0	VK!I7455
VKFTA	2027	2027	0	VK!J7455
VCFTA	2022	2022	0	VC!D7501
VCFTA	2023	2023	0	VC!E7501
VCFTA	2024	2024	0	VC!F7501

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7501
VCFTA	2026	2026	0	VC!H7501
VCFTA	2027	2027	0	VC!I7501
VN-EAEU	2022	2022	0	EAV!D7481
VN-EAEU	2023	2023	0	EAV!E7481
VN-EAEU	2024	2024	0	EAV!F7481
VN-EAEU	2025	2025	0	EAV!G7481
VN-EAEU	2026	2026	0	EAV!H7481
VN-EAEU	2027	2027	0	EAV!I7481
AHKFTA	2022	2022	0	AKH!D7494
AHKFTA	2023	2023	0	AKH!E7494
AHKFTA	2024	2024	0	AKH!F7494
AHKFTA	2025	2025	0	AKH!G7494
AHKFTA	2026	2026	0	AKH!H7494
AHKFTA	2027	2027	0	AKH!I7494
EVFTA	2022	2022	3,1	EV-NK!D7498
EVFTA	2023	2023	2,5	EV-NK!E7498
EVFTA	2024	2024	1,8	EV-NK!F7498
EVFTA	2025	2025	1,2	EV-NK!G7498
EVFTA	2026	2026	0,6	EV-NK!H7498
EVFTA	2027	2027	0	EV-NK!I7498
UKVFTA	2022	2022	3,1	UKV!D7499
UKVFTA	2023	2023	2,5	UKV!E7499
UKVFTA	2024	2024	1,8	UKV!F7499
UKVFTA	2025	2025	1,2	UKV!G7499
UKVFTA	2026	2026	0,6	UKV!H7499

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7499
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7449
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7449
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7449
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7449
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7449
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7449
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7449
RCEP A	2022	2022	0	RCEPT-A!D7486
RCEP A	2023	2023	0	RCEPT-A!E7486
RCEP A	2024	2024	0	RCEPT-A!F7486
RCEP A	2025	2025	0	RCEPT-A!G7486
RCEP A	2026	2026	0	RCEPT-A!H7486
RCEP A	2027	2027	0	RCEPT-A!I7486
RCEP B	2022	2022	0	B!D7486
RCEP B	2023	2023	0	B!E7486
RCEP B	2024	2024	0	B!F7486
RCEP B	2025	2025	0	B!G7486
RCEP B	2026	2026	0	B!H7486
RCEP B	2027	2027	0	B!I7486
RCEP C	2022	2022	0	C!D7486
RCEP C	2023	2023	0	C!E7486
RCEP C	2024	2024	0	C!F7486
RCEP C	2025	2025	0	C!G7486
RCEP C	2026	2026	0	C!H7486
RCEP C	2027	2027	0	C!I7486

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D7486
RCEP D	2023	2023	0	D!E7486
RCEP D	2024	2024	0	D!F7486
RCEP D	2025	2025	0	D!G7486
RCEP D	2026	2026	0	D!H7486
RCEP D	2027	2027	0	D!I7486
RCEP E	2022	2022	0	E!D7489
RCEP E	2023	2023	0	E!E7489
RCEP E	2024	2024	0	E!F7489
RCEP E	2025	2025	0	E!G7489
RCEP E	2026	2026	0	E!H7489
RCEP E	2027	2027	0	E!I7489
RCEP F	2022	2022	0	F!D7486
RCEP F	2023	2023	0	F!E7486
RCEP F	2024	2024	0	F!F7486
RCEP F	2025	2025	0	F!G7486
RCEP F	2026	2026	0	F!H7486
RCEP F	2027	2027	0	F!I7486
VIFTA	2024	2024	0	VI!F6926
VIFTA	2025	2025	0	VI!G6926
VIFTA	2026	2026	0	VI!H6926
VIFTA	2027	2027	0	VI!I6926

Advisory & warnings

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

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	EVFTA 0.6%, UKVFTA 0.6%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 "*/5/8/10".		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 4901.10.00. 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 0% for 4901.10.00 was checked against BT2026 (cell BT2026!N7749), 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)

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.