Vietnam Tariff Intelligence

HS 4901.91.00 detail

HS code	4901.91.00
Description	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets / - Other: / - - Dictionaries and encyclopaedias, and serial instalments thereof
Unit	kg/cuốn
Generated	03/11/2026 11:33:10
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/49019100/

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!K7751
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N7751
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7751
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	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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E7468
ATIGA	2022	2022	0	AT!E7421
ATIGA	2023	2023	0	AT!F7421
ATIGA	2024	2024	0	AT!G7421
ATIGA	2025	2025	0	AT!H7421
ATIGA	2026	2026	0	AT!I7421
ATIGA	2027	2027	0	AT!J7421
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7471
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7471
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7471

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7471
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7471
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7471
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7472
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7472
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7472
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7472
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7472
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7472
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7473
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7427
AIFTA	30/12/2022	2022	0	AI!F7435
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7435
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7435
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7435
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7435
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7435
VKFTA	2022	2022	0	VK!E7457
VKFTA	2023	2023	0	VK!F7457
VKFTA	2024	2024	0	VK!G7457
VKFTA	2025	2025	0	VK!H7457
VKFTA	2026	2026	0	VK!I7457
VKFTA	2027	2027	0	VK!J7457
VCFTA	2022	2022	0	VC!D7503
VCFTA	2023	2023	0	VC!E7503
VCFTA	2024	2024	0	VC!F7503

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7503
VCFTA	2026	2026	0	VC!H7503
VCFTA	2027	2027	0	VC!I7503
VN-EAEU	2022	2022	*	EAV!D7483
VN-EAEU	2023	2023	*	EAV!E7483
VN-EAEU	2024	2024	*	EAV!F7483
VN-EAEU	2025	2025	*	EAV!G7483
VN-EAEU	2026	2026	*	EAV!H7483
VN-EAEU	2027	2027	*	EAV!I7483
AHKFTA	2022	2022	0	AKH!D7496
AHKFTA	2023	2023	0	AKH!E7496
AHKFTA	2024	2024	0	AKH!F7496
AHKFTA	2025	2025	0	AKH!G7496
AHKFTA	2026	2026	0	AKH!H7496
AHKFTA	2027	2027	0	AKH!I7496
EVFTA	2022	2022	0	EV-NK!D7500
EVFTA	2023	2023	0	EV-NK!E7500
EVFTA	2024	2024	0	EV-NK!F7500
EVFTA	2025	2025	0	EV-NK!G7500
EVFTA	2026	2026	0	EV-NK!H7500
EVFTA	2027	2027	0	EV-NK!I7500
UKVFTA	2022	2022	0	UKV!D7501
UKVFTA	2023	2023	0	UKV!E7501
UKVFTA	2024	2024	0	UKV!F7501
UKVFTA	2025	2025	0	UKV!G7501
UKVFTA	2026	2026	0	UKV!H7501

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7501
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7451
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7451
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7451
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7451
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7451
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7451
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7451
RCEP A	2022	2022	0	RCEPT-A!D7488
RCEP A	2023	2023	0	RCEPT-A!E7488
RCEP A	2024	2024	0	RCEPT-A!F7488
RCEP A	2025	2025	0	RCEPT-A!G7488
RCEP A	2026	2026	0	RCEPT-A!H7488
RCEP A	2027	2027	0	RCEPT-A!I7488
RCEP B	2022	2022	0	B!D7488
RCEP B	2023	2023	0	B!E7488
RCEP B	2024	2024	0	B!F7488
RCEP B	2025	2025	0	B!G7488
RCEP B	2026	2026	0	B!H7488
RCEP B	2027	2027	0	B!I7488
RCEP C	2022	2022	0	C!D7488
RCEP C	2023	2023	0	C!E7488
RCEP C	2024	2024	0	C!F7488
RCEP C	2025	2025	0	C!G7488
RCEP C	2026	2026	0	C!H7488
RCEP C	2027	2027	0	C!I7488

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D7488
RCEP D	2023	2023	0	D!E7488
RCEP D	2024	2024	0	D!F7488
RCEP D	2025	2025	0	D!G7488
RCEP D	2026	2026	0	D!H7488
RCEP D	2027	2027	0	D!I7488
RCEP E	2022	2022	0	E!D7491
RCEP E	2023	2023	0	E!E7491
RCEP E	2024	2024	0	E!F7491
RCEP E	2025	2025	0	E!G7491
RCEP E	2026	2026	0	E!H7491
RCEP E	2027	2027	0	E!I7491
RCEP F	2022	2022	0	F!D7488
RCEP F	2023	2023	0	F!E7488
RCEP F	2024	2024	0	F!F7488
RCEP F	2025	2025	0	F!G7488
RCEP F	2026	2026	0	F!H7488
RCEP F	2027	2027	0	F!I7488
VIFTA	2024	2024	0	VI!F6928
VIFTA	2025	2025	0	VI!G6928
VIFTA	2026	2026	0	VI!H6928
VIFTA	2027	2027	0	VI!I6928

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
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 4901.91.00. 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 4901.91.00 was checked against BT2026 (cell BT2026!N7751), 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.