Vietnam Tariff Intelligence

HS 4901.99.10 detail

HS code	4901.99.10
Description	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets / - Other: / - - Other: / - - - Educational, technical, scientific, historical or cultural books
Unit	cuốn
Generated	09/11/2026 04:19:15
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/49019910/

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!K7753
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N7753
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7753
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
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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7470
ATIGA	2022	2022	0	AT!E7423
ATIGA	2023	2023	0	AT!F7423
ATIGA	2024	2024	0	AT!G7423
ATIGA	2025	2025	0	AT!H7423
ATIGA	2026	2026	0	AT!I7423
ATIGA	2027	2027	0	AT!J7423
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7473
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7473
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7473

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7473
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7473
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7473
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7474
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7474
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7474
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7474
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7474
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7474
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7475
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7429
AIFTA	30/12/2022	2022	0	AI!F7437
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7437
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7437
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7437
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7437
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7437
VKFTA	2022	2022	0	VK!E7459
VKFTA	2023	2023	0	VK!F7459
VKFTA	2024	2024	0	VK!G7459
VKFTA	2025	2025	0	VK!H7459
VKFTA	2026	2026	0	VK!I7459
VKFTA	2027	2027	0	VK!J7459
VCFTA	2022	2022	0	VC!D7505
VCFTA	2023	2023	0	VC!E7505
VCFTA	2024	2024	0	VC!F7505

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7505
VCFTA	2026	2026	0	VC!H7505
VCFTA	2027	2027	0	VC!I7505
VN-EAEU	2022	2022	0	EAV!D7485
VN-EAEU	2023	2023	0	EAV!E7485
VN-EAEU	2024	2024	0	EAV!F7485
VN-EAEU	2025	2025	0	EAV!G7485
VN-EAEU	2026	2026	0	EAV!H7485
VN-EAEU	2027	2027	0	EAV!I7485
AHKFTA	2022	2022	*	AKH!D7498
AHKFTA	2023	2023	*	AKH!E7498
AHKFTA	2024	2024	*	AKH!F7498
AHKFTA	2025	2025	*	AKH!G7498
AHKFTA	2026	2026	*	AKH!H7498
AHKFTA	2027	2027	*	AKH!I7498
EVFTA	2022	2022	0	EV-NK!D7502
EVFTA	2023	2023	0	EV-NK!E7502
EVFTA	2024	2024	0	EV-NK!F7502
EVFTA	2025	2025	0	EV-NK!G7502
EVFTA	2026	2026	0	EV-NK!H7502
EVFTA	2027	2027	0	EV-NK!I7502
UKVFTA	2022	2022	0	UKV!D7503
UKVFTA	2023	2023	0	UKV!E7503
UKVFTA	2024	2024	0	UKV!F7503
UKVFTA	2025	2025	0	UKV!G7503
UKVFTA	2026	2026	0	UKV!H7503

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7503
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7453
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7453
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7453
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7453
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7453
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7453
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7453
RCEP A	2022	2022	0	RCEPT-A!D7490
RCEP A	2023	2023	0	RCEPT-A!E7490
RCEP A	2024	2024	0	RCEPT-A!F7490
RCEP A	2025	2025	0	RCEPT-A!G7490
RCEP A	2026	2026	0	RCEPT-A!H7490
RCEP A	2027	2027	0	RCEPT-A!I7490
RCEP B	2022	2022	0	B!D7490
RCEP B	2023	2023	0	B!E7490
RCEP B	2024	2024	0	B!F7490
RCEP B	2025	2025	0	B!G7490
RCEP B	2026	2026	0	B!H7490
RCEP B	2027	2027	0	B!I7490
RCEP C	2022	2022	0	C!D7490
RCEP C	2023	2023	0	C!E7490
RCEP C	2024	2024	0	C!F7490
RCEP C	2025	2025	0	C!G7490
RCEP C	2026	2026	0	C!H7490
RCEP C	2027	2027	0	C!I7490

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D7490
RCEP D	2023	2023	0	D!E7490
RCEP D	2024	2024	0	D!F7490
RCEP D	2025	2025	0	D!G7490
RCEP D	2026	2026	0	D!H7490
RCEP D	2027	2027	0	D!I7490
RCEP E	2022	2022	0	E!D7493
RCEP E	2023	2023	0	E!E7493
RCEP E	2024	2024	0	E!F7493
RCEP E	2025	2025	0	E!G7493
RCEP E	2026	2026	0	E!H7493
RCEP E	2027	2027	0	E!I7493
RCEP F	2022	2022	0	F!D7490
RCEP F	2023	2023	0	F!E7490
RCEP F	2024	2024	0	F!F7490
RCEP F	2025	2025	0	F!G7490
RCEP F	2026	2026	0	F!H7490
RCEP F	2027	2027	0	F!I7490
VIFTA	2024	2024	0	VI!F6930
VIFTA	2025	2025	0	VI!G6930
VIFTA	2026	2026	0	VI!H6930
VIFTA	2027	2027	0	VI!I6930

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4901.99 has 2 lines; 4901.99.10 is distinguished from its siblings by: Educational, technical, scientific, historical or cultural books.	4901.99.90 Other	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 "*/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 4901.99.10. 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 4901.99.10 was checked against BT2026 (cell BT2026!N7753), 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.