Vietnam Tariff Intelligence

HS 4902.90.90 detail

HS code	4902.90.90
Description	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material / - Other: / - - Other
Unit	cuốn
Generated	03/11/2026 13:14:00
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/49029090/

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!K7759
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N7759
VAT	*/8/10	* / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7759
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
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

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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7477
ATIGA	2022	2022	0	AT!E7430

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F7430
ATIGA	2024	2024	0	AT!G7430
ATIGA	2025	2025	0	AT!H7430
ATIGA	2026	2026	0	AT!I7430
ATIGA	2027	2027	0	AT!J7430
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7480
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7480
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7480
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7480
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7480
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7480
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7481
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7481
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7481
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7481
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7481
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7481
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7482
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7436
AIFTA	30/12/2022	2022	0	AI!F7444
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7444
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7444
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7444
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7444
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7444
VKFTA	2022	2022	0	VK!E7466

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F7466
VKFTA	2024	2024	0	VK!G7466
VKFTA	2025	2025	0	VK!H7466
VKFTA	2026	2026	0	VK!I7466
VKFTA	2027	2027	0	VK!J7466
VCFTA	2022	2022	0	VC!D7512
VCFTA	2023	2023	0	VC!E7512
VCFTA	2024	2024	0	VC!F7512
VCFTA	2025	2025	0	VC!G7512
VCFTA	2026	2026	0	VC!H7512
VCFTA	2027	2027	0	VC!I7512
VN-EAEU	2022	2022	0	EAV!D7492
VN-EAEU	2023	2023	0	EAV!E7492
VN-EAEU	2024	2024	0	EAV!F7492
VN-EAEU	2025	2025	0	EAV!G7492
VN-EAEU	2026	2026	0	EAV!H7492
VN-EAEU	2027	2027	0	EAV!I7492
AHKFTA	2022	2022	0	AKH!D7505
AHKFTA	2023	2023	0	AKH!E7505
AHKFTA	2024	2024	0	AKH!F7505
AHKFTA	2025	2025	0	AKH!G7505
AHKFTA	2026	2026	0	AKH!H7505
AHKFTA	2027	2027	0	AKH!I7505
EVFTA	2022	2022	0	EV-NK!D7509
EVFTA	2023	2023	0	EV-NK!E7509
EVFTA	2024	2024	0	EV-NK!F7509

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G7509
EVFTA	2026	2026	0	EV-NK!H7509
EVFTA	2027	2027	0	EV-NK!I7509
UKVFTA	2022	2022	0	UKV!D7510
UKVFTA	2023	2023	0	UKV!E7510
UKVFTA	2024	2024	0	UKV!F7510
UKVFTA	2025	2025	0	UKV!G7510
UKVFTA	2026	2026	0	UKV!H7510
UKVFTA	2027	2027	0	UKV!I7510
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7460
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7460
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7460
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7460
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7460
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7460
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7460
RCEP A	2022	2022	0	RCEPT-A!D7497
RCEP A	2023	2023	0	RCEPT-A!E7497
RCEP A	2024	2024	0	RCEPT-A!F7497
RCEP A	2025	2025	0	RCEPT-A!G7497
RCEP A	2026	2026	0	RCEPT-A!H7497
RCEP A	2027	2027	0	RCEPT-A!I7497
RCEP B	2022	2022	0	B!D7497
RCEP B	2023	2023	0	B!E7497
RCEP B	2024	2024	0	B!F7497
RCEP B	2025	2025	0	B!G7497

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H7497
RCEP B	2027	2027	0	B!I7497
RCEP C	2022	2022	0	C!D7497
RCEP C	2023	2023	0	C!E7497
RCEP C	2024	2024	0	C!F7497
RCEP C	2025	2025	0	C!G7497
RCEP C	2026	2026	0	C!H7497
RCEP C	2027	2027	0	C!I7497
RCEP D	2022	2022	0	D!D7497
RCEP D	2023	2023	0	D!E7497
RCEP D	2024	2024	0	D!F7497
RCEP D	2025	2025	0	D!G7497
RCEP D	2026	2026	0	D!H7497
RCEP D	2027	2027	0	D!I7497
RCEP E	2022	2022	0	E!D7500
RCEP E	2023	2023	0	E!E7500
RCEP E	2024	2024	0	E!F7500
RCEP E	2025	2025	0	E!G7500
RCEP E	2026	2026	0	E!H7500
RCEP E	2027	2027	0	E!I7500
RCEP F	2022	2022	0	F!D7497
RCEP F	2023	2023	0	F!E7497
RCEP F	2024	2024	0	F!F7497
RCEP F	2025	2025	0	F!G7497
RCEP F	2026	2026	0	F!H7497
RCEP F	2027	2027	0	F!I7497

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F6936
VIFTA	2025	2025	0	VI!G6936
VIFTA	2026	2026	0	VI!H6936
VIFTA	2027	2027	0	VI!I6936

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4902.90 has 2 lines; 4902.90.90 is distinguished from its siblings by: Other.	4902.90.10 Educational, technical, scientific, historical or cultural journals and periodicals	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 4902.90.90. 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 0% for 4902.90.90 was checked against BT2026 (cell BT2026!N7759), 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.