Vietnam Tariff Intelligence

HS 4909.00.00 detail

HS code	4909.00.00
Description	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
Unit	kg/chiếc
Generated	09/11/2026 16:56:03
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/49090000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7777
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7777
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7777
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 (-KH, CN)	0% (except KH, CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	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)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	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!E7502
ATIGA	2022	2022	0	AT!E7455
ATIGA	2023	2023	0	AT!F7455
ATIGA	2024	2024	0	AT!G7455
ATIGA	2025	2025	0	AT!H7455
ATIGA	2026	2026	0	AT!I7455
ATIGA	2027	2027	0	AT!J7455
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7505
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7505
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7505

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7505
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7505
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7505
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7506
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7506
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7506
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7506
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7506
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7506
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7507
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7461
AIFTA	30/12/2022	2022	5	AI!F7469
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G7469
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H7469
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I7469
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J7469
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K7469
VKFTA	2022	2022	0	VK!E7491
VKFTA	2023	2023	0	VK!F7491
VKFTA	2024	2024	0	VK!G7491
VKFTA	2025	2025	0	VK!H7491
VKFTA	2026	2026	0	VK!I7491
VKFTA	2027	2027	0	VK!J7491
VCFTA	2022	2022	5	VC!D7537
VCFTA	2023	2023	3	VC!E7537
VCFTA	2024	2024	0	VC!F7537

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7537
VCFTA	2026	2026	0	VC!H7537
VCFTA	2027	2027	0	VC!I7537
VN-EAEU	2022	2022	0	EAV!D7517
VN-EAEU	2023	2023	0	EAV!E7517
VN-EAEU	2024	2024	0	EAV!F7517
VN-EAEU	2025	2025	0	EAV!G7517
VN-EAEU	2026	2026	0	EAV!H7517
VN-EAEU	2027	2027	0	EAV!I7517
AHKFTA	2022	2022	*	AKH!D7530
AHKFTA	2023	2023	*	AKH!E7530
AHKFTA	2024	2024	*	AKH!F7530
AHKFTA	2025	2025	*	AKH!G7530
AHKFTA	2026	2026	*	AKH!H7530
AHKFTA	2027	2027	*	AKH!I7530
EVFTA	2022	2022	12,5	EV-NK!D7534
EVFTA	2023	2023	10	EV-NK!E7534
EVFTA	2024	2024	7,5	EV-NK!F7534
EVFTA	2025	2025	5	EV-NK!G7534
EVFTA	2026	2026	2,5	EV-NK!H7534
EVFTA	2027	2027	0	EV-NK!I7534
UKVFTA	2022	2022	12,5	UKV!D7535
UKVFTA	2023	2023	10	UKV!E7535
UKVFTA	2024	2024	7,5	UKV!F7535
UKVFTA	2025	2025	5	UKV!G7535
UKVFTA	2026	2026	2,5	UKV!H7535

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7535
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7485
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7485
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7485
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7485
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7485
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7485
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7485
RCEP A	2022	2022	20	RCEPT-A!D7522
RCEP A	2023	2023	20	RCEPT-A!E7522
RCEP A	2024	2024	20	RCEPT-A!F7522
RCEP A	2025	2025	20	RCEPT-A!G7522
RCEP A	2026	2026	20	RCEPT-A!H7522
RCEP A	2027	2027	20	RCEPT-A!I7522
RCEP B	2022	2022	20	B!D7522
RCEP B	2023	2023	20	B!E7522
RCEP B	2024	2024	20	B!F7522
RCEP B	2025	2025	20	B!G7522
RCEP B	2026	2026	20	B!H7522
RCEP B	2027	2027	20	B!I7522
RCEP C	2022	2022	*	C!D7522
RCEP C	2023	2023	*	C!E7522
RCEP C	2024	2024	*	C!F7522
RCEP C	2025	2025	*	C!G7522
RCEP C	2026	2026	*	C!H7522
RCEP C	2027	2027	*	C!I7522

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D7522
RCEP D	2023	2023	20	D!E7522
RCEP D	2024	2024	20	D!F7522
RCEP D	2025	2025	20	D!G7522
RCEP D	2026	2026	20	D!H7522
RCEP D	2027	2027	20	D!I7522
RCEP E	2022	2022	20	E!D7525
RCEP E	2023	2023	20	E!E7525
RCEP E	2024	2024	20	E!F7525
RCEP E	2025	2025	20	E!G7525
RCEP E	2026	2026	20	E!H7525
RCEP E	2027	2027	20	E!I7525
RCEP F	2022	2022	20	F!D7522
RCEP F	2023	2023	20	F!E7522
RCEP F	2024	2024	20	F!F7522
RCEP F	2025	2025	20	F!G7522
RCEP F	2026	2026	20	F!H7522
RCEP F	2027	2027	20	F!I7522
VIFTA	2024	2024	17.1	VI!F6954
VIFTA	2025	2025	14.3	VI!G6954
VIFTA	2026	2026	11.4	VI!H6954
VIFTA	2027	2027	8.6	VI!I6954

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 "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 4909.00.00. 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 20% for 4909.00.00 was checked against BT2026 (cell BT2026!N7777), 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.