Vietnam Tariff Intelligence

HS 4911.91.10 detail

HS code	4911.91.10
Description	Other printed matter, including printed pictures and photographs / - Other: / - - Pictures, designs and photographs: / - - - Designs
Unit	kg/chiếc
Generated	09/11/2026 02:51:38
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/49119110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7785
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N7785
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7785
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
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
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
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	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 E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	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 (*)
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!E7512
ATIGA	2022	2022	0	AT!E7465
ATIGA	2023	2023	0	AT!F7465
ATIGA	2024	2024	0	AT!G7465
ATIGA	2025	2025	0	AT!H7465
ATIGA	2026	2026	0	AT!I7465
ATIGA	2027	2027	0	AT!J7465
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7515
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7515
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7515

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7515
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7515
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7515
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7516
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7516
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7516
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7516
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7516
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7516
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7517
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7471
AIFTA	30/12/2022	2022	0	AI!F7479
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7479
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7479
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7479
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7479
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7479
VKFTA	2022	2022	0	VK!E7501
VKFTA	2023	2023	0	VK!F7501
VKFTA	2024	2024	0	VK!G7501
VKFTA	2025	2025	0	VK!H7501
VKFTA	2026	2026	0	VK!I7501
VKFTA	2027	2027	0	VK!J7501
VCFTA	2022	2022	5	VC!D7547
VCFTA	2023	2023	2	VC!E7547
VCFTA	2024	2024	0	VC!F7547

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7547
VCFTA	2026	2026	0	VC!H7547
VCFTA	2027	2027	0	VC!I7547
VN-EAEU	2022	2022	2,7	EAV!D7527
VN-EAEU	2023	2023	1,8	EAV!E7527
VN-EAEU	2024	2024	0,9	EAV!F7527
VN-EAEU	2025	2025	0	EAV!G7527
VN-EAEU	2026	2026	0	EAV!H7527
VN-EAEU	2027	2027	0	EAV!I7527
AHKFTA	2022	2022	*	AKH!D7540
AHKFTA	2023	2023	*	AKH!E7540
AHKFTA	2024	2024	*	AKH!F7540
AHKFTA	2025	2025	*	AKH!G7540
AHKFTA	2026	2026	*	AKH!H7540
AHKFTA	2027	2027	*	AKH!I7540
EVFTA	2022	2022	12,5	EV-NK!D7544
EVFTA	2023	2023	10	EV-NK!E7544
EVFTA	2024	2024	7,5	EV-NK!F7544
EVFTA	2025	2025	5	EV-NK!G7544
EVFTA	2026	2026	2,5	EV-NK!H7544
EVFTA	2027	2027	0	EV-NK!I7544
UKVFTA	2022	2022	12,5	UKV!D7545
UKVFTA	2023	2023	10	UKV!E7545
UKVFTA	2024	2024	7,5	UKV!F7545
UKVFTA	2025	2025	5	UKV!G7545
UKVFTA	2026	2026	2,5	UKV!H7545

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7545
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7495
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7495
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7495
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7495
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7495
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7495
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7495
RCEP A	2022	2022	9,3	RCEPT-A!D7532
RCEP A	2023	2023	8,7	RCEPT-A!E7532
RCEP A	2024	2024	8	RCEPT-A!F7532
RCEP A	2025	2025	7,3	RCEPT-A!G7532
RCEP A	2026	2026	6,7	RCEPT-A!H7532
RCEP A	2027	2027	6	RCEPT-A!I7532
RCEP B	2022	2022	9,3	B!D7532
RCEP B	2023	2023	8,7	B!E7532
RCEP B	2024	2024	8	B!F7532
RCEP B	2025	2025	7,3	B!G7532
RCEP B	2026	2026	6,7	B!H7532
RCEP B	2027	2027	6	B!I7532
RCEP C	2022	2022	*	C!D7532
RCEP C	2023	2023	*	C!E7532
RCEP C	2024	2024	*	C!F7532
RCEP C	2025	2025	*	C!G7532
RCEP C	2026	2026	*	C!H7532
RCEP C	2027	2027	*	C!I7532

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,4	D!D7532
RCEP D	2023	2023	8,8	D!E7532
RCEP D	2024	2024	8,1	D!F7532
RCEP D	2025	2025	7,5	D!G7532
RCEP D	2026	2026	6,9	D!H7532
RCEP D	2027	2027	6,3	D!I7532
RCEP E	2022	2022	9,3	E!D7535
RCEP E	2023	2023	8,7	E!E7535
RCEP E	2024	2024	8	E!F7535
RCEP E	2025	2025	7,3	E!G7535
RCEP E	2026	2026	6,7	E!H7535
RCEP E	2027	2027	6	E!I7535
RCEP F	2022	2022	9,3	F!D7532
RCEP F	2023	2023	8,7	F!E7532
RCEP F	2024	2024	8	F!F7532
RCEP F	2025	2025	7,3	F!G7532
RCEP F	2026	2026	6,7	F!H7532
RCEP F	2027	2027	6	F!I7532
VIFTA	2024	2024	8.6	VI!F6962
VIFTA	2025	2025	7.1	VI!G6962
VIFTA	2026	2026	5.7	VI!H6962
VIFTA	2027	2027	4.3	VI!I6962

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 4911.91 has 5 lines; 4911.91.10 is distinguished from its siblings by: Designs.	4911.91.21 Anatomical and botanical; 4911.91.29 Other; 4911.91.91 Anatomical and botanical; 4911.91.99 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 "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 4911.91.10. 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 10% for 4911.91.10 was checked against BT2026 (cell BT2026!N7785), 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.