Vietnam Tariff Intelligence

HS 4911.91.21 detail

HS code	4911.91.21
Description	Other printed matter, including printed pictures and photographs / - Other: / - - Pictures, designs and photographs: / - - - Other, of a kind to be mounted for instructional purposes: / - - - - Anatomical and botanical
Unit	kg/chiếc
Generated	05/11/2026 15:33:51
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/49119121/

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!K7787
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N7787
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7787
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	1,2	1.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,2	1.2%	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!E7514
ATIGA	2022	2022	0	AT!E7467
ATIGA	2023	2023	0	AT!F7467
ATIGA	2024	2024	0	AT!G7467
ATIGA	2025	2025	0	AT!H7467
ATIGA	2026	2026	0	AT!I7467
ATIGA	2027	2027	0	AT!J7467
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7517
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7517
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7517

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7517
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7517
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7517
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7518
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7518
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7518
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7518
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7518
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7518
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7519
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7473
AIFTA	30/12/2022	2022	0	AI!F7481
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7481
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7481
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7481
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7481
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7481
VKFTA	2022	2022	0	VK!E7503
VKFTA	2023	2023	0	VK!F7503
VKFTA	2024	2024	0	VK!G7503
VKFTA	2025	2025	0	VK!H7503
VKFTA	2026	2026	0	VK!I7503
VKFTA	2027	2027	0	VK!J7503
VCFTA	2022	2022	2	VC!D7549
VCFTA	2023	2023	1	VC!E7549
VCFTA	2024	2024	0	VC!F7549

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7549
VCFTA	2026	2026	0	VC!H7549
VCFTA	2027	2027	0	VC!I7549
VN-EAEU	2022	2022	0	EAV!D7529
VN-EAEU	2023	2023	0	EAV!E7529
VN-EAEU	2024	2024	0	EAV!F7529
VN-EAEU	2025	2025	0	EAV!G7529
VN-EAEU	2026	2026	0	EAV!H7529
VN-EAEU	2027	2027	0	EAV!I7529
AHKFTA	2022	2022	*	AKH!D7542
AHKFTA	2023	2023	*	AKH!E7542
AHKFTA	2024	2024	*	AKH!F7542
AHKFTA	2025	2025	*	AKH!G7542
AHKFTA	2026	2026	*	AKH!H7542
AHKFTA	2027	2027	*	AKH!I7542
EVFTA	2022	2022	6,2	EV-NK!D7546
EVFTA	2023	2023	5	EV-NK!E7546
EVFTA	2024	2024	3,7	EV-NK!F7546
EVFTA	2025	2025	2,5	EV-NK!G7546
EVFTA	2026	2026	1,2	EV-NK!H7546
EVFTA	2027	2027	0	EV-NK!I7546
UKVFTA	2022	2022	6,2	UKV!D7547
UKVFTA	2023	2023	5	UKV!E7547
UKVFTA	2024	2024	3,7	UKV!F7547
UKVFTA	2025	2025	2,5	UKV!G7547
UKVFTA	2026	2026	1,2	UKV!H7547

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7547
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7497
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7497
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7497
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7497
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7497
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7497
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7497
RCEP A	2022	2022	9,3	RCEPT-A!D7534
RCEP A	2023	2023	8,7	RCEPT-A!E7534
RCEP A	2024	2024	8	RCEPT-A!F7534
RCEP A	2025	2025	7,3	RCEPT-A!G7534
RCEP A	2026	2026	6,7	RCEPT-A!H7534
RCEP A	2027	2027	6	RCEPT-A!I7534
RCEP B	2022	2022	9,3	B!D7534
RCEP B	2023	2023	8,7	B!E7534
RCEP B	2024	2024	8	B!F7534
RCEP B	2025	2025	7,3	B!G7534
RCEP B	2026	2026	6,7	B!H7534
RCEP B	2027	2027	6	B!I7534
RCEP C	2022	2022	*	C!D7534
RCEP C	2023	2023	*	C!E7534
RCEP C	2024	2024	*	C!F7534
RCEP C	2025	2025	*	C!G7534
RCEP C	2026	2026	*	C!H7534
RCEP C	2027	2027	*	C!I7534

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,4	D!D7534
RCEP D	2023	2023	8,8	D!E7534
RCEP D	2024	2024	8,1	D!F7534
RCEP D	2025	2025	7,5	D!G7534
RCEP D	2026	2026	6,9	D!H7534
RCEP D	2027	2027	6,3	D!I7534
RCEP E	2022	2022	9,3	E!D7537
RCEP E	2023	2023	8,7	E!E7537
RCEP E	2024	2024	8	E!F7537
RCEP E	2025	2025	7,3	E!G7537
RCEP E	2026	2026	6,7	E!H7537
RCEP E	2027	2027	6	E!I7537
RCEP F	2022	2022	9,3	F!D7534
RCEP F	2023	2023	8,7	F!E7534
RCEP F	2024	2024	8	F!F7534
RCEP F	2025	2025	7,3	F!G7534
RCEP F	2026	2026	6,7	F!H7534
RCEP F	2027	2027	6	F!I7534
VIFTA	2024	2024	8.6	VI!F6964
VIFTA	2025	2025	7.1	VI!G6964
VIFTA	2026	2026	5.7	VI!H6964
VIFTA	2027	2027	4.3	VI!I6964

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; 4911.91.21 is distinguished from its siblings by: Anatomical and botanical.	4911.91.10 Designs; 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 4911.91.21. 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 4911.91.21 was checked against BT2026 (cell BT2026!N7787), 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.