Vietnam Tariff Intelligence

HS 4907.00.90 detail

HS code	4907.00.90
Description	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title / - Other
Unit	kg/chiếc
Generated	10/11/2026 23:46:10
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://mail.vietnamtariff.com/hs-code/49070090/

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!K7773
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7773
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7773
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 (-CN)	0% (except 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(-MY)	0% (except MY)	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
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	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!E7496
ATIGA	2022	2022	0	AT!E7449
ATIGA	2023	2023	0	AT!F7449
ATIGA	2024	2024	0	AT!G7449
ATIGA	2025	2025	0	AT!H7449
ATIGA	2026	2026	0	AT!I7449
ATIGA	2027	2027	0	AT!J7449
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E7499
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7499
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7499

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7499
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7499
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7499
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7500
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7500
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7500
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7500
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7500
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7500
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7501
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7455
AIFTA	30/12/2022	2022	0	AI!F7463
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7463
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7463
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7463
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7463
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7463
VKFTA	2022	2022	0	VK!E7485
VKFTA	2023	2023	0	VK!F7485
VKFTA	2024	2024	0	VK!G7485
VKFTA	2025	2025	0	VK!H7485
VKFTA	2026	2026	0	VK!I7485
VKFTA	2027	2027	0	VK!J7485
VCFTA	2022	2022	4	VC!D7531
VCFTA	2023	2023	2	VC!E7531
VCFTA	2024	2024	0	VC!F7531

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7531
VCFTA	2026	2026	0	VC!H7531
VCFTA	2027	2027	0	VC!I7531
VN-EAEU	2022	2022	0	EAV!D7511
VN-EAEU	2023	2023	0	EAV!E7511
VN-EAEU	2024	2024	0	EAV!F7511
VN-EAEU	2025	2025	0	EAV!G7511
VN-EAEU	2026	2026	0	EAV!H7511
VN-EAEU	2027	2027	0	EAV!I7511
AHKFTA	2022	2022	*	AKH!D7524
AHKFTA	2023	2023	*	AKH!E7524
AHKFTA	2024	2024	*	AKH!F7524
AHKFTA	2025	2025	*	AKH!G7524
AHKFTA	2026	2026	*	AKH!H7524
AHKFTA	2027	2027	*	AKH!I7524
EVFTA	2022	2022	12,5	EV-NK!D7528
EVFTA	2023	2023	10	EV-NK!E7528
EVFTA	2024	2024	7,5	EV-NK!F7528
EVFTA	2025	2025	5	EV-NK!G7528
EVFTA	2026	2026	2,5	EV-NK!H7528
EVFTA	2027	2027	0	EV-NK!I7528
UKVFTA	2022	2022	12,5	UKV!D7529
UKVFTA	2023	2023	10	UKV!E7529
UKVFTA	2024	2024	7,5	UKV!F7529
UKVFTA	2025	2025	5	UKV!G7529
UKVFTA	2026	2026	2,5	UKV!H7529

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7529
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7479
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7479
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7479
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7479
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7479
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7479
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7479
RCEP A	2022	2022	19	RCEPT-A!D7516
RCEP A	2023	2023	18	RCEPT-A!E7516
RCEP A	2024	2024	17	RCEPT-A!F7516
RCEP A	2025	2025	16	RCEPT-A!G7516
RCEP A	2026	2026	15	RCEPT-A!H7516
RCEP A	2027	2027	14	RCEPT-A!I7516
RCEP B	2022	2022	20	B!D7516
RCEP B	2023	2023	20	B!E7516
RCEP B	2024	2024	20	B!F7516
RCEP B	2025	2025	20	B!G7516
RCEP B	2026	2026	20	B!H7516
RCEP B	2027	2027	20	B!I7516
RCEP C	2022	2022	*	C!D7516
RCEP C	2023	2023	*	C!E7516
RCEP C	2024	2024	*	C!F7516
RCEP C	2025	2025	*	C!G7516
RCEP C	2026	2026	*	C!H7516
RCEP C	2027	2027	*	C!I7516

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D7516
RCEP D	2023	2023	20	D!E7516
RCEP D	2024	2024	20	D!F7516
RCEP D	2025	2025	20	D!G7516
RCEP D	2026	2026	20	D!H7516
RCEP D	2027	2027	20	D!I7516
RCEP E	2022	2022	20	E!D7519
RCEP E	2023	2023	20	E!E7519
RCEP E	2024	2024	20	E!F7519
RCEP E	2025	2025	20	E!G7519
RCEP E	2026	2026	20	E!H7519
RCEP E	2027	2027	20	E!I7519
RCEP F	2022	2022	20	F!D7516
RCEP F	2023	2023	20	F!E7516
RCEP F	2024	2024	20	F!F7516
RCEP F	2025	2025	20	F!G7516
RCEP F	2026	2026	20	F!H7516
RCEP F	2027	2027	20	F!I7516
VIFTA	2024	2024	17.1	VI!F6950
VIFTA	2025	2025	14.3	VI!G6950
VIFTA	2026	2026	11.4	VI!H6950
VIFTA	2027	2027	8.6	VI!I6950

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 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4907.00 has 6 lines; 4907.00.90 is distinguished from its siblings by: Other.	4907.00.10 Banknotes, being legal tender; 4907.00.21 Postage stamps; 4907.00.29 Other; 4907.00.50 Cheque forms; 4907.00.60 Stock, share or bond certificates and similar documents of title	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 4907.00.90. 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 20% for 4907.00.90 was checked against BT2026 (cell BT2026!N7773), 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.