Vietnam Tariff Intelligence

HS 4911.91.99 detail

HS code	4911.91.99
Description	Other printed matter, including printed pictures and photographs / - Other: / - - Pictures, designs and photographs: / - - - Other: / - - - - Other
Unit	kg/chiếc
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Link	https://mail.vietnamtariff.com/hs-code/49119199/

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!K7791
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7791
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7791
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
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!E7518
ATIGA	2022	2022	0	AT!E7471
ATIGA	2023	2023	0	AT!F7471
ATIGA	2024	2024	0	AT!G7471
ATIGA	2025	2025	0	AT!H7471
ATIGA	2026	2026	0	AT!I7471
ATIGA	2027	2027	0	AT!J7471
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7521
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7521
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7521

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7521
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7521
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7521
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E7522
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F7522
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7522
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7522
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7522
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7522
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7523
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7477
AIFTA	30/12/2022	2022	0	AI!F7485
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7485
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7485
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7485
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7485
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7485
VKFTA	2022	2022	0	VK!E7507
VKFTA	2023	2023	0	VK!F7507
VKFTA	2024	2024	0	VK!G7507
VKFTA	2025	2025	0	VK!H7507
VKFTA	2026	2026	0	VK!I7507
VKFTA	2027	2027	0	VK!J7507
VCFTA	2022	2022	5	VC!D7553
VCFTA	2023	2023	2	VC!E7553
VCFTA	2024	2024	0	VC!F7553

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7553
VCFTA	2026	2026	0	VC!H7553
VCFTA	2027	2027	0	VC!I7553
VN-EAEU	2022	2022	0	EAV!D7533
VN-EAEU	2023	2023	0	EAV!E7533
VN-EAEU	2024	2024	0	EAV!F7533
VN-EAEU	2025	2025	0	EAV!G7533
VN-EAEU	2026	2026	0	EAV!H7533
VN-EAEU	2027	2027	0	EAV!I7533
AHKFTA	2022	2022	*	AKH!D7546
AHKFTA	2023	2023	*	AKH!E7546
AHKFTA	2024	2024	*	AKH!F7546
AHKFTA	2025	2025	*	AKH!G7546
AHKFTA	2026	2026	*	AKH!H7546
AHKFTA	2027	2027	*	AKH!I7546
EVFTA	2022	2022	12,5	EV-NK!D7550
EVFTA	2023	2023	10	EV-NK!E7550
EVFTA	2024	2024	7,5	EV-NK!F7550
EVFTA	2025	2025	5	EV-NK!G7550
EVFTA	2026	2026	2,5	EV-NK!H7550
EVFTA	2027	2027	0	EV-NK!I7550
UKVFTA	2022	2022	12,5	UKV!D7551
UKVFTA	2023	2023	10	UKV!E7551
UKVFTA	2024	2024	7,5	UKV!F7551
UKVFTA	2025	2025	5	UKV!G7551
UKVFTA	2026	2026	2,5	UKV!H7551

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7551
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7501
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7501
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7501
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7501
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7501
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7501
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7501
RCEP A	2022	2022	19	RCEPT-A!D7538
RCEP A	2023	2023	18	RCEPT-A!E7538
RCEP A	2024	2024	17	RCEPT-A!F7538
RCEP A	2025	2025	16	RCEPT-A!G7538
RCEP A	2026	2026	15	RCEPT-A!H7538
RCEP A	2027	2027	14	RCEPT-A!I7538
RCEP B	2022	2022	20	B!D7538
RCEP B	2023	2023	20	B!E7538
RCEP B	2024	2024	20	B!F7538
RCEP B	2025	2025	20	B!G7538
RCEP B	2026	2026	20	B!H7538
RCEP B	2027	2027	20	B!I7538
RCEP C	2022	2022	*	C!D7538
RCEP C	2023	2023	*	C!E7538
RCEP C	2024	2024	*	C!F7538
RCEP C	2025	2025	*	C!G7538
RCEP C	2026	2026	*	C!H7538
RCEP C	2027	2027	*	C!I7538

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D7538
RCEP D	2023	2023	20	D!E7538
RCEP D	2024	2024	20	D!F7538
RCEP D	2025	2025	20	D!G7538
RCEP D	2026	2026	20	D!H7538
RCEP D	2027	2027	20	D!I7538
RCEP E	2022	2022	20	E!D7541
RCEP E	2023	2023	20	E!E7541
RCEP E	2024	2024	20	E!F7541
RCEP E	2025	2025	20	E!G7541
RCEP E	2026	2026	20	E!H7541
RCEP E	2027	2027	20	E!I7541
RCEP F	2022	2022	20	F!D7538
RCEP F	2023	2023	20	F!E7538
RCEP F	2024	2024	20	F!F7538
RCEP F	2025	2025	20	F!G7538
RCEP F	2026	2026	20	F!H7538
RCEP F	2027	2027	20	F!I7538
VIFTA	2024	2024	17.1	VI!F6968
VIFTA	2025	2025	14.3	VI!G6968
VIFTA	2026	2026	11.4	VI!H6968
VIFTA	2027	2027	8.6	VI!I6968

Advisory & warnings

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

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH NK XK trong lĩnh vực phát hành xuất bản phẩm (22/2018/TT-BTTTT-PL2)		22/2018/TT-BTTTT-PL	Read the referenced instruments.	Instrument cited in source; validity not verified
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 4911.91 has 5 lines; 4911.91.99 is distinguished from its siblings by: Other.	4911.91.10 Designs; 4911.91.21 Anatomical and botanical; 4911.91.29 Other; 4911.91.91 Anatomical and botanical	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4911.91.99 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4911.91.99	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 4911.91.99. 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 4911.91.99 was checked against BT2026 (cell BT2026!N7791), 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

Item policy

Item policy
DM HH NK XK trong lĩnh vực phát hành xuất bản phẩm (22/2018/TT-BTTTT-PL2)

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.