Vietnam Tariff Intelligence

HS 4903.00.00 detail

HS code	4903.00.00
Description	Children’s picture, drawing or colouring books
Unit	cuốn
Generated	10/11/2026 22:35:31
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/49030000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7760
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N7760
VAT	*/8/10	* / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7760
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E7479
ATIGA	2022	2022	0	AT!E7432
ATIGA	2023	2023	0	AT!F7432
ATIGA	2024	2024	0	AT!G7432
ATIGA	2025	2025	0	AT!H7432
ATIGA	2026	2026	0	AT!I7432
ATIGA	2027	2027	0	AT!J7432
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7482
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7482
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7482

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7482
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7482
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7482
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7483
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7483
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7483
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7483
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7483
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7483
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7484
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7438
AIFTA	30/12/2022	2022	0	AI!F7446
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7446
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7446
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7446
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7446
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7446
VKFTA	2022	2022	0	VK!E7468
VKFTA	2023	2023	0	VK!F7468
VKFTA	2024	2024	0	VK!G7468
VKFTA	2025	2025	0	VK!H7468
VKFTA	2026	2026	0	VK!I7468
VKFTA	2027	2027	0	VK!J7468
VCFTA	2022	2022	0	VC!D7514
VCFTA	2023	2023	0	VC!E7514
VCFTA	2024	2024	0	VC!F7514

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7514
VCFTA	2026	2026	0	VC!H7514
VCFTA	2027	2027	0	VC!I7514
VN-EAEU	2022	2022	*	EAV!D7494
VN-EAEU	2023	2023	*	EAV!E7494
VN-EAEU	2024	2024	*	EAV!F7494
VN-EAEU	2025	2025	*	EAV!G7494
VN-EAEU	2026	2026	*	EAV!H7494
VN-EAEU	2027	2027	*	EAV!I7494
AHKFTA	2022	2022	0	AKH!D7507
AHKFTA	2023	2023	0	AKH!E7507
AHKFTA	2024	2024	0	AKH!F7507
AHKFTA	2025	2025	0	AKH!G7507
AHKFTA	2026	2026	0	AKH!H7507
AHKFTA	2027	2027	0	AKH!I7507
EVFTA	2022	2022	0	EV-NK!D7511
EVFTA	2023	2023	0	EV-NK!E7511
EVFTA	2024	2024	0	EV-NK!F7511
EVFTA	2025	2025	0	EV-NK!G7511
EVFTA	2026	2026	0	EV-NK!H7511
EVFTA	2027	2027	0	EV-NK!I7511
UKVFTA	2022	2022	0	UKV!D7512
UKVFTA	2023	2023	0	UKV!E7512
UKVFTA	2024	2024	0	UKV!F7512
UKVFTA	2025	2025	0	UKV!G7512
UKVFTA	2026	2026	0	UKV!H7512

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7512
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7462
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7462
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7462
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7462
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7462
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7462
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7462
RCEP A	2022	2022	0	RCEPT-A!D7499
RCEP A	2023	2023	0	RCEPT-A!E7499
RCEP A	2024	2024	0	RCEPT-A!F7499
RCEP A	2025	2025	0	RCEPT-A!G7499
RCEP A	2026	2026	0	RCEPT-A!H7499
RCEP A	2027	2027	0	RCEPT-A!I7499
RCEP B	2022	2022	0	B!D7499
RCEP B	2023	2023	0	B!E7499
RCEP B	2024	2024	0	B!F7499
RCEP B	2025	2025	0	B!G7499
RCEP B	2026	2026	0	B!H7499
RCEP B	2027	2027	0	B!I7499
RCEP C	2022	2022	0	C!D7499
RCEP C	2023	2023	0	C!E7499
RCEP C	2024	2024	0	C!F7499
RCEP C	2025	2025	0	C!G7499
RCEP C	2026	2026	0	C!H7499
RCEP C	2027	2027	0	C!I7499

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D7499
RCEP D	2023	2023	0	D!E7499
RCEP D	2024	2024	0	D!F7499
RCEP D	2025	2025	0	D!G7499
RCEP D	2026	2026	0	D!H7499
RCEP D	2027	2027	0	D!I7499
RCEP E	2022	2022	0	E!D7502
RCEP E	2023	2023	0	E!E7502
RCEP E	2024	2024	0	E!F7502
RCEP E	2025	2025	0	E!G7502
RCEP E	2026	2026	0	E!H7502
RCEP E	2027	2027	0	E!I7502
RCEP F	2022	2022	0	F!D7499
RCEP F	2023	2023	0	F!E7499
RCEP F	2024	2024	0	F!F7499
RCEP F	2025	2025	0	F!G7499
RCEP F	2026	2026	0	F!H7499
RCEP F	2027	2027	0	F!I7499
VIFTA	2024	2024	0	VI!F6937
VIFTA	2025	2025	0	VI!G6937
VIFTA	2026	2026	0	VI!H6937
VIFTA	2027	2027	0	VI!I6937

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
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 4903.00.00. 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 0% for 4903.00.00 was checked against BT2026 (cell BT2026!N7760), 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.