Vietnam Tariff Intelligence

HS 4904.00.00 detail

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Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7761
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7761
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7761
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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	0,6	0.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	3.5	3.5%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7481
ATIGA	2022	2022	0	AT!E7434

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F7434
ATIGA	2024	2024	0	AT!G7434
ATIGA	2025	2025	0	AT!H7434
ATIGA	2026	2026	0	AT!I7434
ATIGA	2027	2027	0	AT!J7434
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7484
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7484
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7484
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7484
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7484
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7484
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7485
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7485
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7485
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7485
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7485
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7485
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7486
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7440
AIFTA	30/12/2022	2022	0	AI!F7448
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7448
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7448
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7448
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7448
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7448
VKFTA	2022	2022	0	VK!E7470

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F7470
VKFTA	2024	2024	0	VK!G7470
VKFTA	2025	2025	0	VK!H7470
VKFTA	2026	2026	0	VK!I7470
VKFTA	2027	2027	0	VK!J7470
VCFTA	2022	2022	5	VC!D7516
VCFTA	2023	2023	5	VC!E7516
VCFTA	2024	2024	0	VC!F7516
VCFTA	2025	2025	0	VC!G7516
VCFTA	2026	2026	0	VC!H7516
VCFTA	2027	2027	0	VC!I7516
VN-EAEU	2022	2022	0	EAV!D7496
VN-EAEU	2023	2023	0	EAV!E7496
VN-EAEU	2024	2024	0	EAV!F7496
VN-EAEU	2025	2025	0	EAV!G7496
VN-EAEU	2026	2026	0	EAV!H7496
VN-EAEU	2027	2027	0	EAV!I7496
AHKFTA	2022	2022	0	AKH!D7509
AHKFTA	2023	2023	0	AKH!E7509
AHKFTA	2024	2024	0	AKH!F7509
AHKFTA	2025	2025	0	AKH!G7509
AHKFTA	2026	2026	0	AKH!H7509
AHKFTA	2027	2027	0	AKH!I7509
EVFTA	2022	2022	3,1	EV-NK!D7513
EVFTA	2023	2023	2,5	EV-NK!E7513
EVFTA	2024	2024	1,8	EV-NK!F7513

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	1,2	EV-NK!G7513
EVFTA	2026	2026	0,6	EV-NK!H7513
EVFTA	2027	2027	0	EV-NK!I7513
UKVFTA	2022	2022	3,1	UKV!D7514
UKVFTA	2023	2023	2,5	UKV!E7514
UKVFTA	2024	2024	1,8	UKV!F7514
UKVFTA	2025	2025	1,2	UKV!G7514
UKVFTA	2026	2026	0,6	UKV!H7514
UKVFTA	2027	2027	0	UKV!I7514
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7464
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7464
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7464
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7464
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7464
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7464
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7464
RCEP A	2022	2022	0	RCEPT-A!D7501
RCEP A	2023	2023	0	RCEPT-A!E7501
RCEP A	2024	2024	0	RCEPT-A!F7501
RCEP A	2025	2025	0	RCEPT-A!G7501
RCEP A	2026	2026	0	RCEPT-A!H7501
RCEP A	2027	2027	0	RCEPT-A!I7501
RCEP B	2022	2022	0	B!D7501
RCEP B	2023	2023	0	B!E7501
RCEP B	2024	2024	0	B!F7501
RCEP B	2025	2025	0	B!G7501

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H7501
RCEP B	2027	2027	0	B!I7501
RCEP C	2022	2022	0	C!D7501
RCEP C	2023	2023	0	C!E7501
RCEP C	2024	2024	0	C!F7501
RCEP C	2025	2025	0	C!G7501
RCEP C	2026	2026	0	C!H7501
RCEP C	2027	2027	0	C!I7501
RCEP D	2022	2022	0	D!D7501
RCEP D	2023	2023	0	D!E7501
RCEP D	2024	2024	0	D!F7501
RCEP D	2025	2025	0	D!G7501
RCEP D	2026	2026	0	D!H7501
RCEP D	2027	2027	0	D!I7501
RCEP E	2022	2022	0	E!D7504
RCEP E	2023	2023	0	E!E7504
RCEP E	2024	2024	0	E!F7504
RCEP E	2025	2025	0	E!G7504
RCEP E	2026	2026	0	E!H7504
RCEP E	2027	2027	0	E!I7504
RCEP F	2022	2022	0	F!D7501
RCEP F	2023	2023	0	F!E7501
RCEP F	2024	2024	0	F!F7501
RCEP F	2025	2025	0	F!G7501
RCEP F	2026	2026	0	F!H7501
RCEP F	2027	2027	0	F!I7501

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.5	VI!F6938
VIFTA	2025	2025	4	VI!G6938
VIFTA	2026	2026	3.5	VI!H6938
VIFTA	2027	2027	3	VI!I6938

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 "5/8/10".		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 4904.00.00. 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 5% for 4904.00.00 was checked against BT2026 (cell BT2026!N7761), 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.