Vietnam Tariff Intelligence

HS 4905.90.00 detail

HS code	4905.90.00
Description	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed / - Other
Unit	kg/chiếc
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Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/49059000/

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!K7764
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N7764
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7764
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!E7485
ATIGA	2022	2022	0	AT!E7438
ATIGA	2023	2023	0	AT!F7438
ATIGA	2024	2024	0	AT!G7438
ATIGA	2025	2025	0	AT!H7438
ATIGA	2026	2026	0	AT!I7438
ATIGA	2027	2027	0	AT!J7438
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7488
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7488
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7488

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7488
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7488
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7488
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7489
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7489
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7489
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7489
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7489
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7489
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7490
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7444
AIFTA	30/12/2022	2022	0	AI!F7452
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7452
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7452
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7452
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7452
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7452
VKFTA	2022	2022	0	VK!E7474
VKFTA	2023	2023	0	VK!F7474
VKFTA	2024	2024	0	VK!G7474
VKFTA	2025	2025	0	VK!H7474
VKFTA	2026	2026	0	VK!I7474
VKFTA	2027	2027	0	VK!J7474
VCFTA	2022	2022	0	VC!D7520
VCFTA	2023	2023	0	VC!E7520
VCFTA	2024	2024	0	VC!F7520

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7520
VCFTA	2026	2026	0	VC!H7520
VCFTA	2027	2027	0	VC!I7520
VN-EAEU	2022	2022	*	EAV!D7500
VN-EAEU	2023	2023	*	EAV!E7500
VN-EAEU	2024	2024	*	EAV!F7500
VN-EAEU	2025	2025	*	EAV!G7500
VN-EAEU	2026	2026	*	EAV!H7500
VN-EAEU	2027	2027	*	EAV!I7500
AHKFTA	2022	2022	0	AKH!D7513
AHKFTA	2023	2023	0	AKH!E7513
AHKFTA	2024	2024	0	AKH!F7513
AHKFTA	2025	2025	0	AKH!G7513
AHKFTA	2026	2026	0	AKH!H7513
AHKFTA	2027	2027	0	AKH!I7513
EVFTA	2022	2022	0	EV-NK!D7517
EVFTA	2023	2023	0	EV-NK!E7517
EVFTA	2024	2024	0	EV-NK!F7517
EVFTA	2025	2025	0	EV-NK!G7517
EVFTA	2026	2026	0	EV-NK!H7517
EVFTA	2027	2027	0	EV-NK!I7517
UKVFTA	2022	2022	0	UKV!D7518
UKVFTA	2023	2023	0	UKV!E7518
UKVFTA	2024	2024	0	UKV!F7518
UKVFTA	2025	2025	0	UKV!G7518
UKVFTA	2026	2026	0	UKV!H7518

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7518
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7468
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7468
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7468
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7468
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7468
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7468
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7468
RCEP A	2022	2022	0	RCEPT-A!D7505
RCEP A	2023	2023	0	RCEPT-A!E7505
RCEP A	2024	2024	0	RCEPT-A!F7505
RCEP A	2025	2025	0	RCEPT-A!G7505
RCEP A	2026	2026	0	RCEPT-A!H7505
RCEP A	2027	2027	0	RCEPT-A!I7505
RCEP B	2022	2022	0	B!D7505
RCEP B	2023	2023	0	B!E7505
RCEP B	2024	2024	0	B!F7505
RCEP B	2025	2025	0	B!G7505
RCEP B	2026	2026	0	B!H7505
RCEP B	2027	2027	0	B!I7505
RCEP C	2022	2022	0	C!D7505
RCEP C	2023	2023	0	C!E7505
RCEP C	2024	2024	0	C!F7505
RCEP C	2025	2025	0	C!G7505
RCEP C	2026	2026	0	C!H7505
RCEP C	2027	2027	0	C!I7505

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D7505
RCEP D	2023	2023	0	D!E7505
RCEP D	2024	2024	0	D!F7505
RCEP D	2025	2025	0	D!G7505
RCEP D	2026	2026	0	D!H7505
RCEP D	2027	2027	0	D!I7505
RCEP E	2022	2022	0	E!D7508
RCEP E	2023	2023	0	E!E7508
RCEP E	2024	2024	0	E!F7508
RCEP E	2025	2025	0	E!G7508
RCEP E	2026	2026	0	E!H7508
RCEP E	2027	2027	0	E!I7508
RCEP F	2022	2022	0	F!D7505
RCEP F	2023	2023	0	F!E7505
RCEP F	2024	2024	0	F!F7505
RCEP F	2025	2025	0	F!G7505
RCEP F	2026	2026	0	F!H7505
RCEP F	2027	2027	0	F!I7505
VIFTA	2024	2024	0	VI!F6941
VIFTA	2025	2025	0	VI!G6941
VIFTA	2026	2026	0	VI!H6941
VIFTA	2027	2027	0	VI!I6941

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
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4905.90.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4905.90.00	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 "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 4905.90.00. 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 4905.90.00 was checked against BT2026 (cell BT2026!N7764), 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.