Vietnam Tariff Intelligence

HS 4906.00.00 detail

HS code	4906.00.00
Description	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing
Unit	kg/cuốn
Generated	07/11/2026 10:23:09
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/49060000/

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!K7765
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N7765
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7765
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!E7487
ATIGA	2022	2022	0	AT!E7440
ATIGA	2023	2023	0	AT!F7440
ATIGA	2024	2024	0	AT!G7440
ATIGA	2025	2025	0	AT!H7440
ATIGA	2026	2026	0	AT!I7440
ATIGA	2027	2027	0	AT!J7440
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7490
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7490
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7490

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7490
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7490
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7490
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7491
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7491
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7491
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7491
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7491
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7491
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7492
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7446
AIFTA	30/12/2022	2022	0	AI!F7454
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7454
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7454
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7454
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7454
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7454
VKFTA	2022	2022	0	VK!E7476
VKFTA	2023	2023	0	VK!F7476
VKFTA	2024	2024	0	VK!G7476
VKFTA	2025	2025	0	VK!H7476
VKFTA	2026	2026	0	VK!I7476
VKFTA	2027	2027	0	VK!J7476
VCFTA	2022	2022	0	VC!D7522
VCFTA	2023	2023	0	VC!E7522
VCFTA	2024	2024	0	VC!F7522

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7522
VCFTA	2026	2026	0	VC!H7522
VCFTA	2027	2027	0	VC!I7522
VN-EAEU	2022	2022	*	EAV!D7502
VN-EAEU	2023	2023	*	EAV!E7502
VN-EAEU	2024	2024	*	EAV!F7502
VN-EAEU	2025	2025	*	EAV!G7502
VN-EAEU	2026	2026	*	EAV!H7502
VN-EAEU	2027	2027	*	EAV!I7502
AHKFTA	2022	2022	0	AKH!D7515
AHKFTA	2023	2023	0	AKH!E7515
AHKFTA	2024	2024	0	AKH!F7515
AHKFTA	2025	2025	0	AKH!G7515
AHKFTA	2026	2026	0	AKH!H7515
AHKFTA	2027	2027	0	AKH!I7515
EVFTA	2022	2022	0	EV-NK!D7519
EVFTA	2023	2023	0	EV-NK!E7519
EVFTA	2024	2024	0	EV-NK!F7519
EVFTA	2025	2025	0	EV-NK!G7519
EVFTA	2026	2026	0	EV-NK!H7519
EVFTA	2027	2027	0	EV-NK!I7519
UKVFTA	2022	2022	0	UKV!D7520
UKVFTA	2023	2023	0	UKV!E7520
UKVFTA	2024	2024	0	UKV!F7520
UKVFTA	2025	2025	0	UKV!G7520
UKVFTA	2026	2026	0	UKV!H7520

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7520
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7470
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7470
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7470
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7470
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7470
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7470
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7470
RCEP A	2022	2022	0	RCEPT-A!D7507
RCEP A	2023	2023	0	RCEPT-A!E7507
RCEP A	2024	2024	0	RCEPT-A!F7507
RCEP A	2025	2025	0	RCEPT-A!G7507
RCEP A	2026	2026	0	RCEPT-A!H7507
RCEP A	2027	2027	0	RCEPT-A!I7507
RCEP B	2022	2022	0	B!D7507
RCEP B	2023	2023	0	B!E7507
RCEP B	2024	2024	0	B!F7507
RCEP B	2025	2025	0	B!G7507
RCEP B	2026	2026	0	B!H7507
RCEP B	2027	2027	0	B!I7507
RCEP C	2022	2022	0	C!D7507
RCEP C	2023	2023	0	C!E7507
RCEP C	2024	2024	0	C!F7507
RCEP C	2025	2025	0	C!G7507
RCEP C	2026	2026	0	C!H7507
RCEP C	2027	2027	0	C!I7507

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D7507
RCEP D	2023	2023	0	D!E7507
RCEP D	2024	2024	0	D!F7507
RCEP D	2025	2025	0	D!G7507
RCEP D	2026	2026	0	D!H7507
RCEP D	2027	2027	0	D!I7507
RCEP E	2022	2022	0	E!D7510
RCEP E	2023	2023	0	E!E7510
RCEP E	2024	2024	0	E!F7510
RCEP E	2025	2025	0	E!G7510
RCEP E	2026	2026	0	E!H7510
RCEP E	2027	2027	0	E!I7510
RCEP F	2022	2022	0	F!D7507
RCEP F	2023	2023	0	F!E7507
RCEP F	2024	2024	0	F!F7507
RCEP F	2025	2025	0	F!G7507
RCEP F	2026	2026	0	F!H7507
RCEP F	2027	2027	0	F!I7507
VIFTA	2024	2024	0	VI!F6942
VIFTA	2025	2025	0	VI!G6942
VIFTA	2026	2026	0	VI!H6942
VIFTA	2027	2027	0	VI!I6942

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 "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 4906.00.00. 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 4906.00.00 was checked against BT2026 (cell BT2026!N7765), 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.