Vietnam Tariff Intelligence

HS 4911.99.40 detail

HS code	4911.99.40
Description	Other printed matter, including printed pictures and photographs / - Other: / - - Other: / - - - Printed matter which grants the right to access, install, reproduce or otherwise use software (including games), data, internet content (including in-game or in-application content) or services, or telecommunications services (including mobile services)
Unit	kg/chiếc
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Link	https://mail.vietnamtariff.com/hs-code/49119940/

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!K7796
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7796
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7796
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 (-CN)	0% (except 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	8	8%	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

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!E7523
ATIGA	2022	2022	0	AT!E7476
ATIGA	2023	2023	0	AT!F7476
ATIGA	2024	2024	0	AT!G7476
ATIGA	2025	2025	0	AT!H7476
ATIGA	2026	2026	0	AT!I7476
ATIGA	2027	2027	0	AT!J7476
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7526
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7526
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7526
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7526

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7526
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7526
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7527
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7527
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7527
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7527
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7527
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7527
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7528
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7482
AIFTA	30/12/2022	2022	0	AI!F7490
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7490
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7490
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7490
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7490
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7490
VKFTA	2022	2022	0	VK!E7512
VKFTA	2023	2023	0	VK!F7512
VKFTA	2024	2024	0	VK!G7512
VKFTA	2025	2025	0	VK!H7512
VKFTA	2026	2026	0	VK!I7512
VKFTA	2027	2027	0	VK!J7512
VCFTA	2022	2022	5	VC!D7558
VCFTA	2023	2023	2	VC!E7558
VCFTA	2024	2024	0	VC!F7558
VCFTA	2025	2025	0	VC!G7558

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7558
VCFTA	2027	2027	0	VC!I7558
VN-EAEU	2022	2022	5,5	EAV!D7538
VN-EAEU	2023	2023	3,6	EAV!E7538
VN-EAEU	2024	2024	1,8	EAV!F7538
VN-EAEU	2025	2025	0	EAV!G7538
VN-EAEU	2026	2026	0	EAV!H7538
VN-EAEU	2027	2027	0	EAV!I7538
AHKFTA	2022	2022	*	AKH!D7551
AHKFTA	2023	2023	*	AKH!E7551
AHKFTA	2024	2024	*	AKH!F7551
AHKFTA	2025	2025	*	AKH!G7551
AHKFTA	2026	2026	*	AKH!H7551
AHKFTA	2027	2027	*	AKH!I7551
EVFTA	2022	2022	12,5	EV-NK!D7555
EVFTA	2023	2023	10	EV-NK!E7555
EVFTA	2024	2024	7,5	EV-NK!F7555
EVFTA	2025	2025	5	EV-NK!G7555
EVFTA	2026	2026	2,5	EV-NK!H7555
EVFTA	2027	2027	0	EV-NK!I7555
UKVFTA	2022	2022	12,5	UKV!D7556
UKVFTA	2023	2023	10	UKV!E7556
UKVFTA	2024	2024	7,5	UKV!F7556
UKVFTA	2025	2025	5	UKV!G7556
UKVFTA	2026	2026	2,5	UKV!H7556
UKVFTA	2027	2027	0	UKV!I7556

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7506
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7506
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7506
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7506
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7506
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7506
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7506
RCEP A	2022	2022	19	RCEPT-A!D7543
RCEP A	2023	2023	18	RCEPT-A!E7543
RCEP A	2024	2024	17	RCEPT-A!F7543
RCEP A	2025	2025	16	RCEPT-A!G7543
RCEP A	2026	2026	15	RCEPT-A!H7543
RCEP A	2027	2027	14	RCEPT-A!I7543
RCEP B	2022	2022	20	B!D7543
RCEP B	2023	2023	20	B!E7543
RCEP B	2024	2024	20	B!F7543
RCEP B	2025	2025	20	B!G7543
RCEP B	2026	2026	20	B!H7543
RCEP B	2027	2027	20	B!I7543
RCEP C	2022	2022	*	C!D7543
RCEP C	2023	2023	*	C!E7543
RCEP C	2024	2024	*	C!F7543
RCEP C	2025	2025	*	C!G7543
RCEP C	2026	2026	*	C!H7543
RCEP C	2027	2027	*	C!I7543
RCEP D	2022	2022	20	D!D7543

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E7543
RCEP D	2024	2024	20	D!F7543
RCEP D	2025	2025	20	D!G7543
RCEP D	2026	2026	20	D!H7543
RCEP D	2027	2027	20	D!I7543
RCEP E	2022	2022	20	E!D7546
RCEP E	2023	2023	20	E!E7546
RCEP E	2024	2024	20	E!F7546
RCEP E	2025	2025	20	E!G7546
RCEP E	2026	2026	20	E!H7546
RCEP E	2027	2027	20	E!I7546
RCEP F	2022	2022	20	F!D7543
RCEP F	2023	2023	20	F!E7543
RCEP F	2024	2024	20	F!F7543
RCEP F	2025	2025	20	F!G7543
RCEP F	2026	2026	20	F!H7543
RCEP F	2027	2027	20	F!I7543
VIFTA	2024	2024	16	VI!F6973
VIFTA	2025	2025	12	VI!G6973
VIFTA	2026	2026	8	VI!H6973
VIFTA	2027	2027	4	VI!I6973

Advisory & warnings

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

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 4911.99 has 5 lines; 4911.99.40 is distinguished from its siblings by: Printed matter which grants the right to access, install, reproduce or otherwise use software (including games), data, internet content (including in-game or in-application content) or services, or telecommunications services (including mobile services).	4911.99.10 Printed cards for jewellery or for small objects of personal adornment or articles of personal use normally carried in the pocket, handbag or on the person; 4911.99.20 Printed labels for explosives other than those of heading 48.21; 4911.99.30 Educational, technical, scientific, historical or cultural material printed on a set of cards; 4911.99.90 Other	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	4911.99.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4911.99.40	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 4911.99.40. 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 4911.99.40 was checked against BT2026 (cell BT2026!N7796), 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.