

Detalle del SA 4823.90.96

|                        |                                                                                                                                                                                                                                                                                    |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 4823.90.96                                                                                                                                                                                                                                                                         |
| Descripción            | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres / - Other: / - - Other: / - - - Other, cut to shape other than rectangular or square |
| Unidad                 | kg/chiếc                                                                                                                                                                                                                                                                           |
| Generado               | 30/10/2026 18:12:51                                                                                                                                                                                                                                                                |
| Versión de datos       | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                         |
| Estado de verificación | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.                                                                                                                                      |
| Enlace                 | <a href="https://vietnamtariff.com/hs-code/48239096/">https://vietnamtariff.com/hs-code/48239096/</a>                                                                                                                                                                              |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente       |
|----------------------------------|-----------------|-----------------------|----------------|------------|--------------|
| Derecho de importación ordinario | 30              | 30%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7728 |
| Preferencial (NMF)               | 20              | 20%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N7728 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7728 |
| Impuesto especial al consumo     |                 | Sin datos             |                |            |              |
| Impuesto ambiental               |                 | Sin datos             |                |            |              |
| Derecho de exportación           |                 | Sin datos             |                |            |              |
| Arancel de exportación CPTPP     |                 | Sin datos             |                |            |              |
| Arancel de exportación EVFTA     |                 | Sin datos             |                |            |              |
| Arancel de exportación UKVFTA    |                 | Sin datos             |                |            |              |

Aranceles preferenciales especiales (TLC) - 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|

|                |                 |                         |                            |                                        |                                   |                |            |
|----------------|-----------------|-------------------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AANZFTA        | 0               | 0%                      | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| ACFTA          | 0 (-KH, TH, CN) | 0% (excepto KH, TH, CN) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AIFTA          | 0               | 0%                      | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP          | 0               | 0%                      | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA          | 0(-KH)          | 0% (excepto KH)         | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA          | 0               | 0%                      | Arancel consolidado BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP          | 0               | 0%                      | Arancel consolidado BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| VCFTA          | 0               | 0%                      | Arancel consolidado BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA          | 0               | 0%                      | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA          | 0               | 0%                      | Arancel consolidado BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU        | 0               | 0%                      | Arancel consolidado BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO         | 0               | 0%                      | Arancel consolidado BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| EVFTA          | 2,5             | 2,5%                    | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 2,5             | 2,5%                    | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 15              | 15%                     | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA          | 14              | 14%                     | Arancel consolidado BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |

|                |    |               |                            |      |                                   |                |                 |
|----------------|----|---------------|----------------------------|------|-----------------------------------|----------------|-----------------|
| RCEP (Anexo B) | 20 | 20%           | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo D) | 20 | 20%           | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo E) | 20 | 20%           | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo F) | 20 | 20%           | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| VN-CAM         |    | Sin datos     | Sin datos                  |      | S                                 | 56/2026/NĐ-CP  | Sin datos       |
| VNCU           |    | Sin datos     | Sin datos                  |      | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Sin datos       |
| AHKFTA         | *  | * no elegible | Arancel consolidado BT2026 | 2026 | AHK                               | 123/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo C) | *  | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |

### Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente   |
|-------|----------------------------------------|------|-----------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E7459 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E7412 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F7412 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G7412 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H7412 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I7412 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J7412 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 1               | AJ!E7462 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F7462 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G7462 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H7462 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I7462   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J7462   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E7463   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F7463   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G7463   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H7463   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I7463   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J7463   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F7464   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H7418 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F7426   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G7426   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H7426   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I7426   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J7426   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K7426   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E7448   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F7448   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G7448   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H7448   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I7448   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J7448   |
| VCFTA   | 2022                                   | 2022 | 4               | VC!D7494   |
| VCFTA   | 2023                                   | 2023 | 2               | VC!E7494   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F7494   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G7494   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H7494    |
| VCFTA   | 2027    | 2027 | 0               | VC!I7494    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D7474   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E7474   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F7474   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G7474   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H7474   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I7474   |
| AHKFTA  | 2022    | 2022 | *               | AKH!D7487   |
| AHKFTA  | 2023    | 2023 | *               | AKH!E7487   |
| AHKFTA  | 2024    | 2024 | *               | AKH!F7487   |
| AHKFTA  | 2025    | 2025 | *               | AKH!G7487   |
| AHKFTA  | 2026    | 2026 | *               | AKH!H7487   |
| AHKFTA  | 2027    | 2027 | *               | AKH!I7487   |
| EVFTA   | 2022    | 2022 | 12,5            | EV-NK!D7491 |
| EVFTA   | 2023    | 2023 | 10              | EV-NK!E7491 |
| EVFTA   | 2024    | 2024 | 7,5             | EV-NK!F7491 |
| EVFTA   | 2025    | 2025 | 5               | EV-NK!G7491 |
| EVFTA   | 2026    | 2026 | 2,5             | EV-NK!H7491 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I7491 |
| UKVFTA  | 2022    | 2022 | 12,5            | UKV!D7492   |
| UKVFTA  | 2023    | 2023 | 10              | UKV!E7492   |
| UKVFTA  | 2024    | 2024 | 7,5             | UKV!F7492   |
| UKVFTA  | 2025    | 2025 | 5               | UKV!G7492   |
| UKVFTA  | 2026    | 2026 | 2,5             | UKV!H7492   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I7492   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D7442   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E7442   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F7442   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G7442   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H7442   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I7442   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J7442   |
| RCEP A | 2022    | 2022           | 19              | RCEPT-A!D7479 |
| RCEP A | 2023    | 2023           | 18              | RCEPT-A!E7479 |
| RCEP A | 2024    | 2024           | 17              | RCEPT-A!F7479 |
| RCEP A | 2025    | 2025           | 16              | RCEPT-A!G7479 |
| RCEP A | 2026    | 2026           | 15              | RCEPT-A!H7479 |
| RCEP A | 2027    | 2027           | 14              | RCEPT-A!I7479 |
| RCEP B | 2022    | 2022           | 20              | B!D7479       |
| RCEP B | 2023    | 2023           | 20              | B!E7479       |
| RCEP B | 2024    | 2024           | 20              | B!F7479       |
| RCEP B | 2025    | 2025           | 20              | B!G7479       |
| RCEP B | 2026    | 2026           | 20              | B!H7479       |
| RCEP B | 2027    | 2027           | 20              | B!I7479       |
| RCEP C | 2022    | 2022           | *               | C!D7479       |
| RCEP C | 2023    | 2023           | *               | C!E7479       |
| RCEP C | 2024    | 2024           | *               | C!F7479       |
| RCEP C | 2025    | 2025           | *               | C!G7479       |
| RCEP C | 2026    | 2026           | *               | C!H7479       |
| RCEP C | 2027    | 2027           | *               | C!I7479       |
| RCEP D | 2022    | 2022           | 20              | D!D7479       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 20              | D!E7479  |
| RCEP D | 2024    | 2024 | 20              | D!F7479  |
| RCEP D | 2025    | 2025 | 20              | D!G7479  |
| RCEP D | 2026    | 2026 | 20              | D!H7479  |
| RCEP D | 2027    | 2027 | 20              | D!I7479  |
| RCEP E | 2022    | 2022 | 20              | E!D7482  |
| RCEP E | 2023    | 2023 | 20              | E!E7482  |
| RCEP E | 2024    | 2024 | 20              | E!F7482  |
| RCEP E | 2025    | 2025 | 20              | E!G7482  |
| RCEP E | 2026    | 2026 | 20              | E!H7482  |
| RCEP E | 2027    | 2027 | 20              | E!I7482  |
| RCEP F | 2022    | 2022 | 20              | F!D7479  |
| RCEP F | 2023    | 2023 | 20              | F!E7479  |
| RCEP F | 2024    | 2024 | 20              | F!F7479  |
| RCEP F | 2025    | 2025 | 20              | F!G7479  |
| RCEP F | 2026    | 2026 | 20              | F!H7479  |
| RCEP F | 2027    | 2027 | 20              | F!I7479  |
| VIFTA  | 2024    | 2024 | 18              | VI!F6919 |
| VIFTA  | 2025    | 2025 | 16              | VI!G6919 |
| VIFTA  | 2026    | 2026 | 14              | VI!H6919 |
| VIFTA  | 2027    | 2027 | 12              | VI!I6919 |

Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|

|         |        |                                                      |                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |                                                                                                              |                                                         |
|---------|--------|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| DOC-002 | ORANGE | Licence / controlled list                            | Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.         | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013 | YELLOW | FTA rate not lower than MFN                          | RCEP (Anexo B) 20%, RCEP (Anexo D) 20%, RCEP (Anexo E) 20%, RCEP (Anexo 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. | No verificado – requiere comprobación                   |
| HS-003  | YELLOW | Classification Review Required – similar lines exist | Subheading 4823.90 has 14 lines; 4823.90.96 is distinguished from its siblings by: Other, cut to shape other than rectangular or square.                                                                      | 4823.90.10 Cocooning frames for silk-worms; 4823.90.20 Display cards of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person; 4823.90.30 Die-cut polyethylene coated paperboard of a kind used for the manufacture of paper cups; 4823.90.40 Paper tube sets of a kind used for the manufacture of fireworks; 4823.90.51 Weighing 150 g/m2 or less; 4823.90.59 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | No verificado – requiere comprobación                   |
| 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.                                               | No verificado – requiere comprobación                   |
| 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).              | No verificado – requiere comprobación                   |

|        |       |                                                            |                                                                                                      |  |               |                                                                                                          |                                               |
|--------|-------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| TR-004 | GRAY  | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4823.90.96. This does NOT mean there is no risk.         |  |               | Check the MOIT Trade Remedies Authority database.                                                        | No verificado – requiere comprobación         |
| DQ-001 | GREEN | MFN rate present in the source                             | The MFN rate 20% for 4823.90.96 was checked against BT2026 (cell BT2026!N7728), 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. | Cotejado con el archivo arancelario de origen |

Política de la partida

| Política de la partida                                                                                                                                                                                                                                                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)                                                                                                                                                                                                                                               |
| Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente. |