Vietnam Tariff Intelligence

# Détail du SH 4820.30.00

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|---|---|
| **Code SH** | 4820.30.00 |
| **Description** | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard / - Binders (other than book covers), folders and file covers |
| **Unité** | kg/chiếc |
| **Généré le** | 10/11/2026 22:38:08 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/48203000/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 37.5 | 37,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7682 |
| Préférentiel (NPF) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N7682 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7682 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-KH, CN) | 0% (sauf KH, CN) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VCFTA | 2 | 2% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| EVFTA | 3,1 | 3,1% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 3,1 | 3,1% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| VIFTA | 14.3 | 14,3% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 25 | 25% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Annexe B) | 25 | 25% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 25 | 25% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 25 | 25% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 25 | 25% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |
| AHKFTA | * | * non éligible | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe C) | * | * non éligible | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E7410 |
| ATIGA | 2022 | 2022 | 0 | AT!E7363 |
| ATIGA | 2023 | 2023 | 0 | AT!F7363 |
| ATIGA | 2024 | 2024 | 0 | AT!G7363 |
| ATIGA | 2025 | 2025 | 0 | AT!H7363 |
| ATIGA | 2026 | 2026 | 0 | AT!I7363 |
| ATIGA | 2027 | 2027 | 0 | AT!J7363 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E7413 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F7413 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G7413 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H7413 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I7413 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J7413 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E7414 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F7414 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G7414 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H7414 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I7414 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J7414 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F7415 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H7369 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F7377 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G7377 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H7377 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I7377 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J7377 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K7377 |
| VKFTA | 2022 | 2022 | 0 | VK!E7399 |
| VKFTA | 2023 | 2023 | 0 | VK!F7399 |
| VKFTA | 2024 | 2024 | 0 | VK!G7399 |
| VKFTA | 2025 | 2025 | 0 | VK!H7399 |
| VKFTA | 2026 | 2026 | 0 | VK!I7399 |
| VKFTA | 2027 | 2027 | 0 | VK!J7399 |
| VCFTA | 2022 | 2022 | 10 | VC!D7445 |
| VCFTA | 2023 | 2023 | 8 | VC!E7445 |
| VCFTA | 2024 | 2024 | 6 | VC!F7445 |
| VCFTA | 2025 | 2025 | 4 | VC!G7445 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 2 | VC!H7445 |
| VCFTA | 2027 | 2027 | 0 | VC!I7445 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D7425 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E7425 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F7425 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G7425 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H7425 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I7425 |
| AHKFTA | 2022 | 2022 | * | AKH!D7438 |
| AHKFTA | 2023 | 2023 | * | AKH!E7438 |
| AHKFTA | 2024 | 2024 | * | AKH!F7438 |
| AHKFTA | 2025 | 2025 | * | AKH!G7438 |
| AHKFTA | 2026 | 2026 | * | AKH!H7438 |
| AHKFTA | 2027 | 2027 | * | AKH!I7438 |
| EVFTA | 2022 | 2022 | 15,6 | EV-NK!D7442 |
| EVFTA | 2023 | 2023 | 12,5 | EV-NK!E7442 |
| EVFTA | 2024 | 2024 | 9,3 | EV-NK!F7442 |
| EVFTA | 2025 | 2025 | 6,2 | EV-NK!G7442 |
| EVFTA | 2026 | 2026 | 3,1 | EV-NK!H7442 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I7442 |
| UKVFTA | 2022 | 2022 | 15,6 | UKV!D7443 |
| UKVFTA | 2023 | 2023 | 12,5 | UKV!E7443 |
| UKVFTA | 2024 | 2024 | 9,3 | UKV!F7443 |
| UKVFTA | 2025 | 2025 | 6,2 | UKV!G7443 |
| UKVFTA | 2026 | 2026 | 3,1 | UKV!H7443 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I7443 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D7393 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E7393 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F7393 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G7393 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H7393 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I7393 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J7393 |
| RCEP A | 2022 | 2022 | 25 | RCEPT-A!D7430 |
| RCEP A | 2023 | 2023 | 25 | RCEPT-A!E7430 |
| RCEP A | 2024 | 2024 | 25 | RCEPT-A!F7430 |
| RCEP A | 2025 | 2025 | 25 | RCEPT-A!G7430 |
| RCEP A | 2026 | 2026 | 25 | RCEPT-A!H7430 |
| RCEP A | 2027 | 2027 | 25 | RCEPT-A!I7430 |
| RCEP B | 2022 | 2022 | 25 | B!D7430 |
| RCEP B | 2023 | 2023 | 25 | B!E7430 |
| RCEP B | 2024 | 2024 | 25 | B!F7430 |
| RCEP B | 2025 | 2025 | 25 | B!G7430 |
| RCEP B | 2026 | 2026 | 25 | B!H7430 |
| RCEP B | 2027 | 2027 | 25 | B!I7430 |
| RCEP C | 2022 | 2022 | * | C!D7430 |
| RCEP C | 2023 | 2023 | * | C!E7430 |
| RCEP C | 2024 | 2024 | * | C!F7430 |
| RCEP C | 2025 | 2025 | * | C!G7430 |
| RCEP C | 2026 | 2026 | * | C!H7430 |
| RCEP C | 2027 | 2027 | * | C!I7430 |
| RCEP D | 2022 | 2022 | 25 | D!D7430 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 25 | D!E7430 |
| RCEP D | 2024 | 2024 | 25 | D!F7430 |
| RCEP D | 2025 | 2025 | 25 | D!G7430 |
| RCEP D | 2026 | 2026 | 25 | D!H7430 |
| RCEP D | 2027 | 2027 | 25 | D!I7430 |
| RCEP E | 2022 | 2022 | 25 | E!D7433 |
| RCEP E | 2023 | 2023 | 25 | E!E7433 |
| RCEP E | 2024 | 2024 | 25 | E!F7433 |
| RCEP E | 2025 | 2025 | 25 | E!G7433 |
| RCEP E | 2026 | 2026 | 25 | E!H7433 |
| RCEP E | 2027 | 2027 | 25 | E!I7433 |
| RCEP F | 2022 | 2022 | 25 | F!D7430 |
| RCEP F | 2023 | 2023 | 25 | F!E7430 |
| RCEP F | 2024 | 2024 | 25 | F!F7430 |
| RCEP F | 2025 | 2025 | 25 | F!G7430 |
| RCEP F | 2026 | 2026 | 25 | F!H7430 |
| RCEP F | 2027 | 2027 | 25 | F!I7430 |
| VIFTA | 2024 | 2024 | 21,4 | VI!F6873 |
| VIFTA | 2025 | 2025 | 17.9 | VI!G6873 |
| VIFTA | 2026 | 2026 | 14.3 | VI!H6873 |
| VIFTA | 2027 | 2027 | 10.7 | VI!I6873 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annexe A) 25%, RCEP (Annexe B) 25%, RCEP (Annexe D) 25%, RCEP (Annexe E) 25%, RCEP (Annexe F) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving. | MFN 25% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4820.30.00. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 25% for 4820.30.00 was checked against BT2026 (cell BT2026!N7682), 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. | Vérifié par rapport au fichier tarifaire source |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.