Vietnam Tariff Intelligence

HS 4816.90.40 detail

HS code	4816.90.40
Description	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes / - Other: / - - Heat transfer paper
Unit	kg
Generated	04/11/2026 08:48:22
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://vietnamtariff.com/hs-code/48169040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7657
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N7657
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7657
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 (-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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,3	10.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	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
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!E7381
ATIGA	2022	2022	0	AT!E7334
ATIGA	2023	2023	0	AT!F7334
ATIGA	2024	2024	0	AT!G7334
ATIGA	2025	2025	0	AT!H7334
ATIGA	2026	2026	0	AT!I7334
ATIGA	2027	2027	0	AT!J7334
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7384
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7384
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7384

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7384
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7384
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7384
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7385
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7385
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7385
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7385
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7385
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7385
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7386
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7340
AIFTA	30/12/2022	2022	0	AI!F7348
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7348
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7348
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7348
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7348
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7348
VKFTA	2022	2022	0	VK!E7370
VKFTA	2023	2023	0	VK!F7370
VKFTA	2024	2024	0	VK!G7370
VKFTA	2025	2025	0	VK!H7370
VKFTA	2026	2026	0	VK!I7370
VKFTA	2027	2027	0	VK!J7370
VCFTA	2022	2022	3	VC!D7416
VCFTA	2023	2023	1	VC!E7416
VCFTA	2024	2024	0	VC!F7416

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7416
VCFTA	2026	2026	0	VC!H7416
VCFTA	2027	2027	0	VC!I7416
VN-EAEU	2022	2022	0	EAV!D7396
VN-EAEU	2023	2023	0	EAV!E7396
VN-EAEU	2024	2024	0	EAV!F7396
VN-EAEU	2025	2025	0	EAV!G7396
VN-EAEU	2026	2026	0	EAV!H7396
VN-EAEU	2027	2027	0	EAV!I7396
AHKFTA	2022	2022	*	AKH!D7409
AHKFTA	2023	2023	*	AKH!E7409
AHKFTA	2024	2024	*	AKH!F7409
AHKFTA	2025	2025	*	AKH!G7409
AHKFTA	2026	2026	*	AKH!H7409
AHKFTA	2027	2027	*	AKH!I7409
EVFTA	2022	2022	7,5	EV-NK!D7413
EVFTA	2023	2023	5	EV-NK!E7413
EVFTA	2024	2024	2,5	EV-NK!F7413
EVFTA	2025	2025	0	EV-NK!G7413
EVFTA	2026	2026	0	EV-NK!H7413
EVFTA	2027	2027	0	EV-NK!I7413
UKVFTA	2022	2022	7,5	UKV!D7414
UKVFTA	2023	2023	5	UKV!E7414
UKVFTA	2024	2024	2,5	UKV!F7414
UKVFTA	2025	2025	0	UKV!G7414
UKVFTA	2026	2026	0	UKV!H7414

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7414
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7364
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7364
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7364
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7364
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7364
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7364
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7364
RCEP A	2022	2022	14	RCEPT-A!D7401
RCEP A	2023	2023	13	RCEPT-A!E7401
RCEP A	2024	2024	12	RCEPT-A!F7401
RCEP A	2025	2025	11	RCEPT-A!G7401
RCEP A	2026	2026	10	RCEPT-A!H7401
RCEP A	2027	2027	9	RCEPT-A!I7401
RCEP B	2022	2022	14	B!D7401
RCEP B	2023	2023	13	B!E7401
RCEP B	2024	2024	12	B!F7401
RCEP B	2025	2025	11	B!G7401
RCEP B	2026	2026	10	B!H7401
RCEP B	2027	2027	9	B!I7401
RCEP C	2022	2022	*	C!D7401
RCEP C	2023	2023	*	C!E7401
RCEP C	2024	2024	*	C!F7401
RCEP C	2025	2025	*	C!G7401
RCEP C	2026	2026	*	C!H7401
RCEP C	2027	2027	*	C!I7401

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	14,1	D!D7401
RCEP D	2023	2023	13,1	D!E7401
RCEP D	2024	2024	12,2	D!F7401
RCEP D	2025	2025	11,3	D!G7401
RCEP D	2026	2026	10,3	D!H7401
RCEP D	2027	2027	9,4	D!I7401
RCEP E	2022	2022	14	E!D7404
RCEP E	2023	2023	13	E!E7404
RCEP E	2024	2024	12	E!F7404
RCEP E	2025	2025	11	E!G7404
RCEP E	2026	2026	10	E!H7404
RCEP E	2027	2027	9	E!I7404
RCEP F	2022	2022	14	F!D7401
RCEP F	2023	2023	13	F!E7401
RCEP F	2024	2024	12	F!F7401
RCEP F	2025	2025	11	F!G7401
RCEP F	2026	2026	10	F!H7401
RCEP F	2027	2027	9	F!I7401
VIFTA	2024	2024	13.5	VI!F6848
VIFTA	2025	2025	12	VI!G6848
VIFTA	2026	2026	10.5	VI!H6848
VIFTA	2027	2027	9	VI!I6848

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4816.90 has 6 lines; 4816.90.40 is distinguished from its siblings by: Heat transfer paper.	4816.90.10 Carbon paper; 4816.90.20 Other copying paper; 4816.90.30 Offset plates; 4816.90.50 Other, in rolls of a width exceeding 15 cm but not exceeding 36 cm; 4816.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 4816.90.40. 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 15% for 4816.90.40 was checked against BT2026 (cell BT2026!N7657), 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.