Vietnam Tariff Intelligence

HS 4816.90.50 detail

HS code	4816.90.50
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: / - - Other, in rolls of a width exceeding 15 cm but not exceeding 36 cm
Unit	kg
Generated	04/11/2026 00:16:48
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/48169050/

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!K7658
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7658
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7658
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
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
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E7382
ATIGA	2022	2022	0	AT!E7335
ATIGA	2023	2023	0	AT!F7335
ATIGA	2024	2024	0	AT!G7335
ATIGA	2025	2025	0	AT!H7335
ATIGA	2026	2026	0	AT!I7335
ATIGA	2027	2027	0	AT!J7335
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E7385
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7385
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7385

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7385
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7385
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7385
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7386
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7386
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7386
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7386
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7386
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7386
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7387
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7341
AIFTA	30/12/2022	2022	0	AI!F7349
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7349
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7349
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7349
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7349
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7349
VKFTA	2022	2022	0	VK!E7371
VKFTA	2023	2023	0	VK!F7371
VKFTA	2024	2024	0	VK!G7371
VKFTA	2025	2025	0	VK!H7371
VKFTA	2026	2026	0	VK!I7371
VKFTA	2027	2027	0	VK!J7371
VCFTA	2022	2022	4	VC!D7417
VCFTA	2023	2023	2	VC!E7417
VCFTA	2024	2024	0	VC!F7417

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7417
VCFTA	2026	2026	0	VC!H7417
VCFTA	2027	2027	0	VC!I7417
VN-EAEU	2022	2022	0	EAV!D7397
VN-EAEU	2023	2023	0	EAV!E7397
VN-EAEU	2024	2024	0	EAV!F7397
VN-EAEU	2025	2025	0	EAV!G7397
VN-EAEU	2026	2026	0	EAV!H7397
VN-EAEU	2027	2027	0	EAV!I7397
AHKFTA	2022	2022	*	AKH!D7410
AHKFTA	2023	2023	*	AKH!E7410
AHKFTA	2024	2024	*	AKH!F7410
AHKFTA	2025	2025	*	AKH!G7410
AHKFTA	2026	2026	*	AKH!H7410
AHKFTA	2027	2027	*	AKH!I7410
EVFTA	2022	2022	12,5	EV-NK!D7414
EVFTA	2023	2023	10	EV-NK!E7414
EVFTA	2024	2024	7,5	EV-NK!F7414
EVFTA	2025	2025	5	EV-NK!G7414
EVFTA	2026	2026	2,5	EV-NK!H7414
EVFTA	2027	2027	0	EV-NK!I7414
UKVFTA	2022	2022	12,5	UKV!D7415
UKVFTA	2023	2023	10	UKV!E7415
UKVFTA	2024	2024	7,5	UKV!F7415
UKVFTA	2025	2025	5	UKV!G7415
UKVFTA	2026	2026	2,5	UKV!H7415

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7415
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7365
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7365
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7365
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7365
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7365
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7365
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7365
RCEP A	2022	2022	19	RCEPT-A!D7402
RCEP A	2023	2023	18	RCEPT-A!E7402
RCEP A	2024	2024	17	RCEPT-A!F7402
RCEP A	2025	2025	16	RCEPT-A!G7402
RCEP A	2026	2026	15	RCEPT-A!H7402
RCEP A	2027	2027	14	RCEPT-A!I7402
RCEP B	2022	2022	20	B!D7402
RCEP B	2023	2023	20	B!E7402
RCEP B	2024	2024	20	B!F7402
RCEP B	2025	2025	20	B!G7402
RCEP B	2026	2026	20	B!H7402
RCEP B	2027	2027	20	B!I7402
RCEP C	2022	2022	*	C!D7402
RCEP C	2023	2023	*	C!E7402
RCEP C	2024	2024	*	C!F7402
RCEP C	2025	2025	*	C!G7402
RCEP C	2026	2026	*	C!H7402
RCEP C	2027	2027	*	C!I7402

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D7402
RCEP D	2023	2023	20	D!E7402
RCEP D	2024	2024	20	D!F7402
RCEP D	2025	2025	20	D!G7402
RCEP D	2026	2026	20	D!H7402
RCEP D	2027	2027	20	D!I7402
RCEP E	2022	2022	20	E!D7405
RCEP E	2023	2023	20	E!E7405
RCEP E	2024	2024	20	E!F7405
RCEP E	2025	2025	20	E!G7405
RCEP E	2026	2026	20	E!H7405
RCEP E	2027	2027	20	E!I7405
RCEP F	2022	2022	20	F!D7402
RCEP F	2023	2023	20	F!E7402
RCEP F	2024	2024	20	F!F7402
RCEP F	2025	2025	20	F!G7402
RCEP F	2026	2026	20	F!H7402
RCEP F	2027	2027	20	F!I7402
VIFTA	2024	2024	18	VI!F6849
VIFTA	2025	2025	16	VI!G6849
VIFTA	2026	2026	14	VI!H6849
VIFTA	2027	2027	12	VI!I6849

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 4816.90 has 6 lines; 4816.90.50 is distinguished from its siblings by: Other, in rolls of a width exceeding 15 cm but not exceeding 36 cm.	4816.90.10 Carbon paper; 4816.90.20 Other copying paper; 4816.90.30 Offset plates; 4816.90.40 Heat transfer paper; 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 4816.90.50. 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 4816.90.50 was checked against BT2026 (cell BT2026!N7658), 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.