Vietnam Tariff Intelligence

HS 4819.40.00 detail

HS code	4819.40.00
Description	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like / - Other sacks and bags, including cones
Unit	kg/chiếc
Generated	08/11/2026 11:10:38
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/48194000/

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!K7676
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7676
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7676
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 (-KH, CN)	0% (except KH, CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	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 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!E7403
ATIGA	2022	2022	0	AT!E7356
ATIGA	2023	2023	0	AT!F7356
ATIGA	2024	2024	0	AT!G7356
ATIGA	2025	2025	0	AT!H7356
ATIGA	2026	2026	0	AT!I7356
ATIGA	2027	2027	0	AT!J7356
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7406
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7406
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7406

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7406
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7406
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7406
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7407
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7407
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7407
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7407
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7407
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7407
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7408
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7362
AIFTA	30/12/2022	2022	5	AI!F7370
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G7370
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H7370
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I7370
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J7370
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K7370
VKFTA	2022	2022	0	VK!E7392
VKFTA	2023	2023	0	VK!F7392
VKFTA	2024	2024	0	VK!G7392
VKFTA	2025	2025	0	VK!H7392
VKFTA	2026	2026	0	VK!I7392
VKFTA	2027	2027	0	VK!J7392
VCFTA	2022	2022	26	VC!D7438
VCFTA	2023	2023	26	VC!E7438
VCFTA	2024	2024	5	VC!F7438

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G7438
VCFTA	2026	2026	5	VC!H7438
VCFTA	2027	2027	5	VC!I7438
VN-EAEU	2022	2022	0	EAV!D7418
VN-EAEU	2023	2023	0	EAV!E7418
VN-EAEU	2024	2024	0	EAV!F7418
VN-EAEU	2025	2025	0	EAV!G7418
VN-EAEU	2026	2026	0	EAV!H7418
VN-EAEU	2027	2027	0	EAV!I7418
AHKFTA	2022	2022	*	AKH!D7431
AHKFTA	2023	2023	*	AKH!E7431
AHKFTA	2024	2024	*	AKH!F7431
AHKFTA	2025	2025	*	AKH!G7431
AHKFTA	2026	2026	*	AKH!H7431
AHKFTA	2027	2027	*	AKH!I7431
EVFTA	2022	2022	12,5	EV-NK!D7435
EVFTA	2023	2023	10	EV-NK!E7435
EVFTA	2024	2024	7,5	EV-NK!F7435
EVFTA	2025	2025	5	EV-NK!G7435
EVFTA	2026	2026	2,5	EV-NK!H7435
EVFTA	2027	2027	0	EV-NK!I7435
UKVFTA	2022	2022	12,5	UKV!D7436
UKVFTA	2023	2023	10	UKV!E7436
UKVFTA	2024	2024	7,5	UKV!F7436
UKVFTA	2025	2025	5	UKV!G7436
UKVFTA	2026	2026	2,5	UKV!H7436

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7436
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7386
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7386
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7386
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7386
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7386
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7386
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7386
RCEP A	2022	2022	20	RCEPT-A!D7423
RCEP A	2023	2023	20	RCEPT-A!E7423
RCEP A	2024	2024	20	RCEPT-A!F7423
RCEP A	2025	2025	20	RCEPT-A!G7423
RCEP A	2026	2026	20	RCEPT-A!H7423
RCEP A	2027	2027	20	RCEPT-A!I7423
RCEP B	2022	2022	20	B!D7423
RCEP B	2023	2023	20	B!E7423
RCEP B	2024	2024	20	B!F7423
RCEP B	2025	2025	20	B!G7423
RCEP B	2026	2026	20	B!H7423
RCEP B	2027	2027	20	B!I7423
RCEP C	2022	2022	*	C!D7423
RCEP C	2023	2023	*	C!E7423
RCEP C	2024	2024	*	C!F7423
RCEP C	2025	2025	*	C!G7423
RCEP C	2026	2026	*	C!H7423
RCEP C	2027	2027	*	C!I7423

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D7423
RCEP D	2023	2023	20	D!E7423
RCEP D	2024	2024	20	D!F7423
RCEP D	2025	2025	20	D!G7423
RCEP D	2026	2026	20	D!H7423
RCEP D	2027	2027	20	D!I7423
RCEP E	2022	2022	20	E!D7426
RCEP E	2023	2023	20	E!E7426
RCEP E	2024	2024	20	E!F7426
RCEP E	2025	2025	20	E!G7426
RCEP E	2026	2026	20	E!H7426
RCEP E	2027	2027	20	E!I7426
RCEP F	2022	2022	20	F!D7423
RCEP F	2023	2023	20	F!E7423
RCEP F	2024	2024	20	F!F7423
RCEP F	2025	2025	20	F!G7423
RCEP F	2026	2026	20	F!H7423
RCEP F	2027	2027	20	F!I7423
VIFTA	2024	2024	16	VI!F6867
VIFTA	2025	2025	12	VI!G6867
VIFTA	2026	2026	8	VI!H6867
VIFTA	2027	2027	4	VI!I6867

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 A) 20%, 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
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 4819.40.00. 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 4819.40.00 was checked against BT2026 (cell BT2026!N7676), 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.