Vietnam Tariff Intelligence

HS 4819.50.00 detail

HS code	4819.50.00
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 packing containers, including record sleeves
Unit	kg/chiếc
Generated	07/11/2026 19:03:05
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/48195000/

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!K7677
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7677
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7677
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
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
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

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!E7404
ATIGA	2022	2022	0	AT!E7357
ATIGA	2023	2023	0	AT!F7357
ATIGA	2024	2024	0	AT!G7357
ATIGA	2025	2025	0	AT!H7357
ATIGA	2026	2026	0	AT!I7357
ATIGA	2027	2027	0	AT!J7357
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7407
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7407
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7407
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7407

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7407
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7407
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7408
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7408
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7408
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7408
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7408
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7408
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7409
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7363
AIFTA	30/12/2022	2022	0	AI!F7371
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7371
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7371
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7371
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7371
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7371
VKFTA	2022	2022	0	VK!E7393
VKFTA	2023	2023	0	VK!F7393
VKFTA	2024	2024	0	VK!G7393
VKFTA	2025	2025	0	VK!H7393
VKFTA	2026	2026	0	VK!I7393
VKFTA	2027	2027	0	VK!J7393
VCFTA	2022	2022	5	VC!D7439
VCFTA	2023	2023	2	VC!E7439
VCFTA	2024	2024	0	VC!F7439
VCFTA	2025	2025	0	VC!G7439

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7439
VCFTA	2027	2027	0	VC!I7439
VN-EAEU	2022	2022	0	EAV!D7419
VN-EAEU	2023	2023	0	EAV!E7419
VN-EAEU	2024	2024	0	EAV!F7419
VN-EAEU	2025	2025	0	EAV!G7419
VN-EAEU	2026	2026	0	EAV!H7419
VN-EAEU	2027	2027	0	EAV!I7419
AHKFTA	2022	2022	*	AKH!D7432
AHKFTA	2023	2023	*	AKH!E7432
AHKFTA	2024	2024	*	AKH!F7432
AHKFTA	2025	2025	*	AKH!G7432
AHKFTA	2026	2026	*	AKH!H7432
AHKFTA	2027	2027	*	AKH!I7432
EVFTA	2022	2022	12,5	EV-NK!D7436
EVFTA	2023	2023	10	EV-NK!E7436
EVFTA	2024	2024	7,5	EV-NK!F7436
EVFTA	2025	2025	5	EV-NK!G7436
EVFTA	2026	2026	2,5	EV-NK!H7436
EVFTA	2027	2027	0	EV-NK!I7436
UKVFTA	2022	2022	12,5	UKV!D7437
UKVFTA	2023	2023	10	UKV!E7437
UKVFTA	2024	2024	7,5	UKV!F7437
UKVFTA	2025	2025	5	UKV!G7437
UKVFTA	2026	2026	2,5	UKV!H7437
UKVFTA	2027	2027	0	UKV!I7437

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7387
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7387
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7387
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7387
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7387
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7387
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7387
RCEP A	2022	2022	19	RCEPT-A!D7424
RCEP A	2023	2023	18	RCEPT-A!E7424
RCEP A	2024	2024	17	RCEPT-A!F7424
RCEP A	2025	2025	16	RCEPT-A!G7424
RCEP A	2026	2026	15	RCEPT-A!H7424
RCEP A	2027	2027	14	RCEPT-A!I7424
RCEP B	2022	2022	20	B!D7424
RCEP B	2023	2023	20	B!E7424
RCEP B	2024	2024	20	B!F7424
RCEP B	2025	2025	20	B!G7424
RCEP B	2026	2026	20	B!H7424
RCEP B	2027	2027	20	B!I7424
RCEP C	2022	2022	*	C!D7424
RCEP C	2023	2023	*	C!E7424
RCEP C	2024	2024	*	C!F7424
RCEP C	2025	2025	*	C!G7424
RCEP C	2026	2026	*	C!H7424
RCEP C	2027	2027	*	C!I7424
RCEP D	2022	2022	20	D!D7424

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E7424
RCEP D	2024	2024	20	D!F7424
RCEP D	2025	2025	20	D!G7424
RCEP D	2026	2026	20	D!H7424
RCEP D	2027	2027	20	D!I7424
RCEP E	2022	2022	20	E!D7427
RCEP E	2023	2023	20	E!E7427
RCEP E	2024	2024	20	E!F7427
RCEP E	2025	2025	20	E!G7427
RCEP E	2026	2026	20	E!H7427
RCEP E	2027	2027	20	E!I7427
RCEP F	2022	2022	20	F!D7424
RCEP F	2023	2023	20	F!E7424
RCEP F	2024	2024	20	F!F7424
RCEP F	2025	2025	20	F!G7424
RCEP F	2026	2026	20	F!H7424
RCEP F	2027	2027	20	F!I7424
VIFTA	2024	2024	16	VI!F6868
VIFTA	2025	2025	12	VI!G6868
VIFTA	2026	2026	8	VI!H6868
VIFTA	2027	2027	4	VI!I6868

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
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 4819.50.00. 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 4819.50.00 was checked against BT2026 (cell BT2026!N7677), 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.