Vietnam Tariff Intelligence

HS 4821.90.90 detail

HS code	4821.90.90
Description	Paper or paperboard labels of all kinds, whether or not printed / - Other: / - - Other
Unit	kg/chiếc
Generated	02/11/2026 14:17:08
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/48219090/

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!K7692
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7692
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7692
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
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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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
RCEP (Annex B)	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 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
AIFTA	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
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!E7421
ATIGA	2022	2022	0	AT!E7374
ATIGA	2023	2023	0	AT!F7374
ATIGA	2024	2024	0	AT!G7374
ATIGA	2025	2025	0	AT!H7374
ATIGA	2026	2026	0	AT!I7374
ATIGA	2027	2027	0	AT!J7374
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7424
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7424
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7424

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7424
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7424
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7424
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7425
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7425
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7425
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7425
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7425
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7425
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F7426
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7380
AIFTA	30/12/2022	2022	24	AI!F7388
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G7388
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H7388
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I7388
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J7388
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K7388
VKFTA	2022	2022	5	VK!E7410
VKFTA	2023	2023	5	VK!F7410
VKFTA	2024	2024	5	VK!G7410
VKFTA	2025	2025	5	VK!H7410
VKFTA	2026	2026	5	VK!I7410
VKFTA	2027	2027	5	VK!J7410
VCFTA	2022	2022	5	VC!D7456
VCFTA	2023	2023	2	VC!E7456
VCFTA	2024	2024	0	VC!F7456

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7456
VCFTA	2026	2026	0	VC!H7456
VCFTA	2027	2027	0	VC!I7456
VN-EAEU	2022	2022	0	EAV!D7436
VN-EAEU	2023	2023	0	EAV!E7436
VN-EAEU	2024	2024	0	EAV!F7436
VN-EAEU	2025	2025	0	EAV!G7436
VN-EAEU	2026	2026	0	EAV!H7436
VN-EAEU	2027	2027	0	EAV!I7436
AHKFTA	2022	2022	*	AKH!D7449
AHKFTA	2023	2023	*	AKH!E7449
AHKFTA	2024	2024	*	AKH!F7449
AHKFTA	2025	2025	*	AKH!G7449
AHKFTA	2026	2026	*	AKH!H7449
AHKFTA	2027	2027	*	AKH!I7449
EVFTA	2022	2022	12,5	EV-NK!D7453
EVFTA	2023	2023	10	EV-NK!E7453
EVFTA	2024	2024	7,5	EV-NK!F7453
EVFTA	2025	2025	5	EV-NK!G7453
EVFTA	2026	2026	2,5	EV-NK!H7453
EVFTA	2027	2027	0	EV-NK!I7453
UKVFTA	2022	2022	12,5	UKV!D7454
UKVFTA	2023	2023	10	UKV!E7454
UKVFTA	2024	2024	7,5	UKV!F7454
UKVFTA	2025	2025	5	UKV!G7454
UKVFTA	2026	2026	2,5	UKV!H7454

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7454
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7404
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7404
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7404
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7404
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7404
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7404
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7404
RCEP A	2022	2022	20	RCEPT-A!D7441
RCEP A	2023	2023	20	RCEPT-A!E7441
RCEP A	2024	2024	20	RCEPT-A!F7441
RCEP A	2025	2025	20	RCEPT-A!G7441
RCEP A	2026	2026	20	RCEPT-A!H7441
RCEP A	2027	2027	20	RCEPT-A!I7441
RCEP B	2022	2022	20	B!D7441
RCEP B	2023	2023	20	B!E7441
RCEP B	2024	2024	20	B!F7441
RCEP B	2025	2025	20	B!G7441
RCEP B	2026	2026	20	B!H7441
RCEP B	2027	2027	20	B!I7441
RCEP C	2022	2022	*	C!D7441
RCEP C	2023	2023	*	C!E7441
RCEP C	2024	2024	*	C!F7441
RCEP C	2025	2025	*	C!G7441
RCEP C	2026	2026	*	C!H7441
RCEP C	2027	2027	*	C!I7441

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D7441
RCEP D	2023	2023	20	D!E7441
RCEP D	2024	2024	20	D!F7441
RCEP D	2025	2025	20	D!G7441
RCEP D	2026	2026	20	D!H7441
RCEP D	2027	2027	20	D!I7441
RCEP E	2022	2022	20	E!D7444
RCEP E	2023	2023	20	E!E7444
RCEP E	2024	2024	20	E!F7444
RCEP E	2025	2025	20	E!G7444
RCEP E	2026	2026	20	E!H7444
RCEP E	2027	2027	20	E!I7444
RCEP F	2022	2022	20	F!D7441
RCEP F	2023	2023	20	F!E7441
RCEP F	2024	2024	20	F!F7441
RCEP F	2025	2025	20	F!G7441
RCEP F	2026	2026	20	F!H7441
RCEP F	2027	2027	20	F!I7441
VIFTA	2024	2024	18	VI!F6883
VIFTA	2025	2025	16	VI!G6883
VIFTA	2026	2026	14	VI!H6883
VIFTA	2027	2027	12	VI!I6883

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%, AIFTA 22.5%: 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 4821.90 has 2 lines; 4821.90.90 is distinguished from its siblings by: Other.	4821.90.10 Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	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 4821.90.90. 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 4821.90.90 was checked against BT2026 (cell BT2026!N7692), 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.