Vietnam Tariff Intelligence

HS 4823.40.90 detail

HS code	4823.40.90
Description	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres / - Rolls, sheets and dials, printed for self-recording apparatus: / - - Other
Unit	kg/chiếc
Generated	05/11/2026 02:21:09
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/48234090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7708
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N7708
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7708
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VIFTA	0	0%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7439

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7392
ATIGA	2023	2023	0	AT!F7392
ATIGA	2024	2024	0	AT!G7392
ATIGA	2025	2025	0	AT!H7392
ATIGA	2026	2026	0	AT!I7392
ATIGA	2027	2027	0	AT!J7392
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7442
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7442
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7442
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7442
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7442
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7442
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7443
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7443
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7443
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7443
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7443
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7443
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7444
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7398
AIFTA	30/12/2022	2022	0	AI!F7406
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7406
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7406
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7406
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7406
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7406

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7428
VKFTA	2023	2023	0	VK!F7428
VKFTA	2024	2024	0	VK!G7428
VKFTA	2025	2025	0	VK!H7428
VKFTA	2026	2026	0	VK!I7428
VKFTA	2027	2027	0	VK!J7428
VCFTA	2022	2022	0	VC!D7474
VCFTA	2023	2023	0	VC!E7474
VCFTA	2024	2024	0	VC!F7474
VCFTA	2025	2025	0	VC!G7474
VCFTA	2026	2026	0	VC!H7474
VCFTA	2027	2027	0	VC!I7474
VN-EAEU	2022	2022	0	EAV!D7454
VN-EAEU	2023	2023	0	EAV!E7454
VN-EAEU	2024	2024	0	EAV!F7454
VN-EAEU	2025	2025	0	EAV!G7454
VN-EAEU	2026	2026	0	EAV!H7454
VN-EAEU	2027	2027	0	EAV!I7454
AHKFTA	2022	2022	0	AKH!D7467
AHKFTA	2023	2023	0	AKH!E7467
AHKFTA	2024	2024	0	AKH!F7467
AHKFTA	2025	2025	0	AKH!G7467
AHKFTA	2026	2026	0	AKH!H7467
AHKFTA	2027	2027	0	AKH!I7467
EVFTA	2022	2022	0	EV-NK!D7471
EVFTA	2023	2023	0	EV-NK!E7471

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7471
EVFTA	2025	2025	0	EV-NK!G7471
EVFTA	2026	2026	0	EV-NK!H7471
EVFTA	2027	2027	0	EV-NK!I7471
UKVFTA	2022	2022	0	UKV!D7472
UKVFTA	2023	2023	0	UKV!E7472
UKVFTA	2024	2024	0	UKV!F7472
UKVFTA	2025	2025	0	UKV!G7472
UKVFTA	2026	2026	0	UKV!H7472
UKVFTA	2027	2027	0	UKV!I7472
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7422
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7422
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7422
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7422
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7422
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7422
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7422
RCEP A	2022	2022	0	RCEPT-A!D7459
RCEP A	2023	2023	0	RCEPT-A!E7459
RCEP A	2024	2024	0	RCEPT-A!F7459
RCEP A	2025	2025	0	RCEPT-A!G7459
RCEP A	2026	2026	0	RCEPT-A!H7459
RCEP A	2027	2027	0	RCEPT-A!I7459
RCEP B	2022	2022	0	B!D7459
RCEP B	2023	2023	0	B!E7459
RCEP B	2024	2024	0	B!F7459

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G7459
RCEP B	2026	2026	0	B!H7459
RCEP B	2027	2027	0	B!I7459
RCEP C	2022	2022	0	C!D7459
RCEP C	2023	2023	0	C!E7459
RCEP C	2024	2024	0	C!F7459
RCEP C	2025	2025	0	C!G7459
RCEP C	2026	2026	0	C!H7459
RCEP C	2027	2027	0	C!I7459
RCEP D	2022	2022	0	D!D7459
RCEP D	2023	2023	0	D!E7459
RCEP D	2024	2024	0	D!F7459
RCEP D	2025	2025	0	D!G7459
RCEP D	2026	2026	0	D!H7459
RCEP D	2027	2027	0	D!I7459
RCEP E	2022	2022	0	E!D7462
RCEP E	2023	2023	0	E!E7462
RCEP E	2024	2024	0	E!F7462
RCEP E	2025	2025	0	E!G7462
RCEP E	2026	2026	0	E!H7462
RCEP E	2027	2027	0	E!I7462
RCEP F	2022	2022	0	F!D7459
RCEP F	2023	2023	0	F!E7459
RCEP F	2024	2024	0	F!F7459
RCEP F	2025	2025	0	F!G7459
RCEP F	2026	2026	0	F!H7459

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I7459
VIFTA	2024	2024	0	VI!F6899
VIFTA	2025	2025	0	VI!G6899
VIFTA	2026	2026	0	VI!H6899
VIFTA	2027	2027	0	VI!I6899

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4823.40 has 3 lines; 4823.40.90 is distinguished from its siblings by: Other.	4823.40.21 Cardiograph recording paper; 4823.40.29 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 4823.40.90. 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 0% for 4823.40.90 was checked against BT2026 (cell BT2026!N7708), 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

Item policy

Item policy
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.