Vietnam Tariff Intelligence

HS 4823.90.40 detail

HS code	4823.90.40
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 / - Other: / - - Paper tube sets of a kind used for the manufacture of fireworks
Unit	kg/chiếc
Generated	04/11/2026 04:51:14
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/48239040/

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!K7717
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7717
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7717
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, TH, CN)	0% (except KH, TH, 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(-KH)	0% (except KH)	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	11.4	11.4%	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

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!E7448
ATIGA	2022	2022	0	AT!E7401
ATIGA	2023	2023	0	AT!F7401
ATIGA	2024	2024	0	AT!G7401
ATIGA	2025	2025	0	AT!H7401
ATIGA	2026	2026	0	AT!I7401
ATIGA	2027	2027	0	AT!J7401
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7451
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7451
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7451

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7451
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7451
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7451
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7452
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7452
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7452
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7452
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7452
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7452
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7453
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7407
AIFTA	30/12/2022	2022	0	AI!F7415
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7415
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7415
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7415
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7415
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7415
VKFTA	2022	2022	0	VK!E7437
VKFTA	2023	2023	0	VK!F7437
VKFTA	2024	2024	0	VK!G7437
VKFTA	2025	2025	0	VK!H7437
VKFTA	2026	2026	0	VK!I7437
VKFTA	2027	2027	0	VK!J7437
VCFTA	2022	2022	5	VC!D7483
VCFTA	2023	2023	2	VC!E7483
VCFTA	2024	2024	0	VC!F7483

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7483
VCFTA	2026	2026	0	VC!H7483
VCFTA	2027	2027	0	VC!I7483
VN-EAEU	2022	2022	0	EAV!D7463
VN-EAEU	2023	2023	0	EAV!E7463
VN-EAEU	2024	2024	0	EAV!F7463
VN-EAEU	2025	2025	0	EAV!G7463
VN-EAEU	2026	2026	0	EAV!H7463
VN-EAEU	2027	2027	0	EAV!I7463
AHKFTA	2022	2022	*	AKH!D7476
AHKFTA	2023	2023	*	AKH!E7476
AHKFTA	2024	2024	*	AKH!F7476
AHKFTA	2025	2025	*	AKH!G7476
AHKFTA	2026	2026	*	AKH!H7476
AHKFTA	2027	2027	*	AKH!I7476
EVFTA	2022	2022	12,5	EV-NK!D7480
EVFTA	2023	2023	10	EV-NK!E7480
EVFTA	2024	2024	7,5	EV-NK!F7480
EVFTA	2025	2025	5	EV-NK!G7480
EVFTA	2026	2026	2,5	EV-NK!H7480
EVFTA	2027	2027	0	EV-NK!I7480
UKVFTA	2022	2022	12,5	UKV!D7481
UKVFTA	2023	2023	10	UKV!E7481
UKVFTA	2024	2024	7,5	UKV!F7481
UKVFTA	2025	2025	5	UKV!G7481
UKVFTA	2026	2026	2,5	UKV!H7481

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7481
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7431
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7431
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7431
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7431
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7431
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7431
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7431
RCEP A	2022	2022	19	RCEPT-A!D7468
RCEP A	2023	2023	18	RCEPT-A!E7468
RCEP A	2024	2024	17	RCEPT-A!F7468
RCEP A	2025	2025	16	RCEPT-A!G7468
RCEP A	2026	2026	15	RCEPT-A!H7468
RCEP A	2027	2027	14	RCEPT-A!I7468
RCEP B	2022	2022	20	B!D7468
RCEP B	2023	2023	20	B!E7468
RCEP B	2024	2024	20	B!F7468
RCEP B	2025	2025	20	B!G7468
RCEP B	2026	2026	20	B!H7468
RCEP B	2027	2027	20	B!I7468
RCEP C	2022	2022	*	C!D7468
RCEP C	2023	2023	*	C!E7468
RCEP C	2024	2024	*	C!F7468
RCEP C	2025	2025	*	C!G7468
RCEP C	2026	2026	*	C!H7468
RCEP C	2027	2027	*	C!I7468

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D7468
RCEP D	2023	2023	20	D!E7468
RCEP D	2024	2024	20	D!F7468
RCEP D	2025	2025	20	D!G7468
RCEP D	2026	2026	20	D!H7468
RCEP D	2027	2027	20	D!I7468
RCEP E	2022	2022	20	E!D7471
RCEP E	2023	2023	20	E!E7471
RCEP E	2024	2024	20	E!F7471
RCEP E	2025	2025	20	E!G7471
RCEP E	2026	2026	20	E!H7471
RCEP E	2027	2027	20	E!I7471
RCEP F	2022	2022	20	F!D7468
RCEP F	2023	2023	20	F!E7468
RCEP F	2024	2024	20	F!F7468
RCEP F	2025	2025	20	F!G7468
RCEP F	2026	2026	20	F!H7468
RCEP F	2027	2027	20	F!I7468
VIFTA	2024	2024	17.1	VI!F6908
VIFTA	2025	2025	14.3	VI!G6908
VIFTA	2026	2026	11.4	VI!H6908
VIFTA	2027	2027	8.6	VI!I6908

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
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 4823.90 has 14 lines; 4823.90.40 is distinguished from its siblings by: Paper tube sets of a kind used for the manufacture of fireworks.	4823.90.10 Cocooning frames for silk-worms; 4823.90.20 Display cards 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; 4823.90.30 Die-cut polyethylene coated paperboard of a kind used for the manufacture of paper cups; 4823.90.51 Weighing 150 g/m2 or less; 4823.90.59 Other; 4823.90.60 Punched jacquard cards	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 4823.90.40. 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 4823.90.40 was checked against BT2026 (cell BT2026!N7717), 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.