Vietnam Tariff Intelligence

HS 4823.90.51 detail

HS code	4823.90.51
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: / - - Kraft paper, in rolls of a width of 209 mm, of a kind used as wrapper for dynamite sticks: / - - - Weighing 150 g/m2 or less
Unit	kg/chiếc
Generated	04/11/2026 18:18:55
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/48239051/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7719
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N7719
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7719
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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	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
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!E7450
ATIGA	2022	2022	0	AT!E7403
ATIGA	2023	2023	0	AT!F7403
ATIGA	2024	2024	0	AT!G7403
ATIGA	2025	2025	0	AT!H7403
ATIGA	2026	2026	0	AT!I7403
ATIGA	2027	2027	0	AT!J7403
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7453
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7453
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7453
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7453

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7453
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7453
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7454
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7454
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7454
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7454
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7454
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7454
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7455
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7409
AIFTA	30/12/2022	2022	0	AI!F7417
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7417
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7417
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7417
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7417
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7417
VKFTA	2022	2022	0	VK!E7439
VKFTA	2023	2023	0	VK!F7439
VKFTA	2024	2024	0	VK!G7439
VKFTA	2025	2025	0	VK!H7439
VKFTA	2026	2026	0	VK!I7439
VKFTA	2027	2027	0	VK!J7439
VCFTA	2022	2022	2	VC!D7485
VCFTA	2023	2023	1	VC!E7485
VCFTA	2024	2024	0	VC!F7485
VCFTA	2025	2025	0	VC!G7485

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7485
VCFTA	2027	2027	0	VC!I7485
VN-EAEU	2022	2022	0	EAV!D7465
VN-EAEU	2023	2023	0	EAV!E7465
VN-EAEU	2024	2024	0	EAV!F7465
VN-EAEU	2025	2025	0	EAV!G7465
VN-EAEU	2026	2026	0	EAV!H7465
VN-EAEU	2027	2027	0	EAV!I7465
AHKFTA	2022	2022	*	AKH!D7478
AHKFTA	2023	2023	*	AKH!E7478
AHKFTA	2024	2024	*	AKH!F7478
AHKFTA	2025	2025	*	AKH!G7478
AHKFTA	2026	2026	*	AKH!H7478
AHKFTA	2027	2027	*	AKH!I7478
EVFTA	2022	2022	5	EV-NK!D7482
EVFTA	2023	2023	3,3	EV-NK!E7482
EVFTA	2024	2024	1,6	EV-NK!F7482
EVFTA	2025	2025	0	EV-NK!G7482
EVFTA	2026	2026	0	EV-NK!H7482
EVFTA	2027	2027	0	EV-NK!I7482
UKVFTA	2022	2022	5	UKV!D7483
UKVFTA	2023	2023	3,3	UKV!E7483
UKVFTA	2024	2024	1,6	UKV!F7483
UKVFTA	2025	2025	0	UKV!G7483
UKVFTA	2026	2026	0	UKV!H7483
UKVFTA	2027	2027	0	UKV!I7483

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7433
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7433
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7433
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7433
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7433
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7433
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7433
RCEP A	2022	2022	9,3	RCEPT-A!D7470
RCEP A	2023	2023	8,7	RCEPT-A!E7470
RCEP A	2024	2024	8	RCEPT-A!F7470
RCEP A	2025	2025	7,3	RCEPT-A!G7470
RCEP A	2026	2026	6,7	RCEPT-A!H7470
RCEP A	2027	2027	6	RCEPT-A!I7470
RCEP B	2022	2022	9,3	B!D7470
RCEP B	2023	2023	8,7	B!E7470
RCEP B	2024	2024	8	B!F7470
RCEP B	2025	2025	7,3	B!G7470
RCEP B	2026	2026	6,7	B!H7470
RCEP B	2027	2027	6	B!I7470
RCEP C	2022	2022	*	C!D7470
RCEP C	2023	2023	*	C!E7470
RCEP C	2024	2024	*	C!F7470
RCEP C	2025	2025	*	C!G7470
RCEP C	2026	2026	*	C!H7470
RCEP C	2027	2027	*	C!I7470
RCEP D	2022	2022	9,4	D!D7470

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,8	D!E7470
RCEP D	2024	2024	8,1	D!F7470
RCEP D	2025	2025	7,5	D!G7470
RCEP D	2026	2026	6,9	D!H7470
RCEP D	2027	2027	6,3	D!I7470
RCEP E	2022	2022	9,3	E!D7473
RCEP E	2023	2023	8,7	E!E7473
RCEP E	2024	2024	8	E!F7473
RCEP E	2025	2025	7,3	E!G7473
RCEP E	2026	2026	6,7	E!H7473
RCEP E	2027	2027	6	E!I7473
RCEP F	2022	2022	9,3	F!D7470
RCEP F	2023	2023	8,7	F!E7470
RCEP F	2024	2024	8	F!F7470
RCEP F	2025	2025	7,3	F!G7470
RCEP F	2026	2026	6,7	F!H7470
RCEP F	2027	2027	6	F!I7470
VIFTA	2024	2024	8,6	VI!F6910
VIFTA	2025	2025	7.1	VI!G6910
VIFTA	2026	2026	5.7	VI!H6910
VIFTA	2027	2027	4.3	VI!I6910

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 4823.90 has 14 lines; 4823.90.51 is distinguished from its siblings by: Weighing 150 g/m2 or less.	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; 4823.90.40 Paper tube sets of a kind used for the manufacture of fireworks; 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 4823.90.51. 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 10% for 4823.90.51 was checked against BT2026 (cell BT2026!N7719), 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.