Vietnam Tariff Intelligence

HS 4823.90.94 detail

HS code	4823.90.94
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: / - - Other: / - - - Cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass
Unit	kg/chiếc
Generated	03/11/2026 07:44:45
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/48239094/

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!K7726
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7726
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7726
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 (-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

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!E7457
ATIGA	2022	2022	0	AT!E7410
ATIGA	2023	2023	0	AT!F7410
ATIGA	2024	2024	0	AT!G7410
ATIGA	2025	2025	0	AT!H7410
ATIGA	2026	2026	0	AT!I7410
ATIGA	2027	2027	0	AT!J7410
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E7460
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7460
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7460
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7460

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7460
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7460
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7461
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7461
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7461
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7461
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7461
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7461
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7462
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7416
AIFTA	30/12/2022	2022	0	AI!F7424
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7424
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7424
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7424
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7424
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7424
VKFTA	2022	2022	0	VK!E7446
VKFTA	2023	2023	0	VK!F7446
VKFTA	2024	2024	0	VK!G7446
VKFTA	2025	2025	0	VK!H7446
VKFTA	2026	2026	0	VK!I7446
VKFTA	2027	2027	0	VK!J7446
VCFTA	2022	2022	4	VC!D7492
VCFTA	2023	2023	2	VC!E7492
VCFTA	2024	2024	0	VC!F7492
VCFTA	2025	2025	0	VC!G7492

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7492
VCFTA	2027	2027	0	VC!I7492
VN-EAEU	2022	2022	0	EAV!D7472
VN-EAEU	2023	2023	0	EAV!E7472
VN-EAEU	2024	2024	0	EAV!F7472
VN-EAEU	2025	2025	0	EAV!G7472
VN-EAEU	2026	2026	0	EAV!H7472
VN-EAEU	2027	2027	0	EAV!I7472
AHKFTA	2022	2022	*	AKH!D7485
AHKFTA	2023	2023	*	AKH!E7485
AHKFTA	2024	2024	*	AKH!F7485
AHKFTA	2025	2025	*	AKH!G7485
AHKFTA	2026	2026	*	AKH!H7485
AHKFTA	2027	2027	*	AKH!I7485
EVFTA	2022	2022	12,5	EV-NK!D7489
EVFTA	2023	2023	10	EV-NK!E7489
EVFTA	2024	2024	7,5	EV-NK!F7489
EVFTA	2025	2025	5	EV-NK!G7489
EVFTA	2026	2026	2,5	EV-NK!H7489
EVFTA	2027	2027	0	EV-NK!I7489
UKVFTA	2022	2022	12,5	UKV!D7490
UKVFTA	2023	2023	10	UKV!E7490
UKVFTA	2024	2024	7,5	UKV!F7490
UKVFTA	2025	2025	5	UKV!G7490
UKVFTA	2026	2026	2,5	UKV!H7490
UKVFTA	2027	2027	0	UKV!I7490

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7440
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7440
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7440
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7440
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7440
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7440
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7440
RCEP A	2022	2022	19	RCEPT-A!D7477
RCEP A	2023	2023	18	RCEPT-A!E7477
RCEP A	2024	2024	17	RCEPT-A!F7477
RCEP A	2025	2025	16	RCEPT-A!G7477
RCEP A	2026	2026	15	RCEPT-A!H7477
RCEP A	2027	2027	14	RCEPT-A!I7477
RCEP B	2022	2022	20	B!D7477
RCEP B	2023	2023	20	B!E7477
RCEP B	2024	2024	20	B!F7477
RCEP B	2025	2025	20	B!G7477
RCEP B	2026	2026	20	B!H7477
RCEP B	2027	2027	20	B!I7477
RCEP C	2022	2022	*	C!D7477
RCEP C	2023	2023	*	C!E7477
RCEP C	2024	2024	*	C!F7477
RCEP C	2025	2025	*	C!G7477
RCEP C	2026	2026	*	C!H7477
RCEP C	2027	2027	*	C!I7477
RCEP D	2022	2022	20	D!D7477

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E7477
RCEP D	2024	2024	20	D!F7477
RCEP D	2025	2025	20	D!G7477
RCEP D	2026	2026	20	D!H7477
RCEP D	2027	2027	20	D!I7477
RCEP E	2022	2022	20	E!D7480
RCEP E	2023	2023	20	E!E7480
RCEP E	2024	2024	20	E!F7480
RCEP E	2025	2025	20	E!G7480
RCEP E	2026	2026	20	E!H7480
RCEP E	2027	2027	20	E!I7480
RCEP F	2022	2022	20	F!D7477
RCEP F	2023	2023	20	F!E7477
RCEP F	2024	2024	20	F!F7477
RCEP F	2025	2025	20	F!G7477
RCEP F	2026	2026	20	F!H7477
RCEP F	2027	2027	20	F!I7477
VIFTA	2024	2024	17,1	VI!F6917
VIFTA	2025	2025	14.3	VI!G6917
VIFTA	2026	2026	11.4	VI!H6917
VIFTA	2027	2027	8.6	VI!I6917

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; 4823.90.94 is distinguished from its siblings by: Cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass.	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; 4823.90.51 Weighing 150 g/m2 or less; 4823.90.59 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 4823.90.94. 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 4823.90.94 was checked against BT2026 (cell BT2026!N7726), 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.