Vietnam Tariff Intelligence

HS 4817.10.00 detail

HS code	4817.10.00
Description	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery / - Envelopes
Unit	kg/chiếc
Generated	31/10/2026 06:59:15
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/48171000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7661
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N7661
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7661
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 (-CN)	0% (except 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
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
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	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	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)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	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!E7386
ATIGA	2022	2022	0	AT!E7339
ATIGA	2023	2023	0	AT!F7339
ATIGA	2024	2024	0	AT!G7339
ATIGA	2025	2025	0	AT!H7339
ATIGA	2026	2026	0	AT!I7339
ATIGA	2027	2027	0	AT!J7339
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7389
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7389
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7389

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7389
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7389
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7389
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7390
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7390
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7390
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7390
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7390
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7390
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7391
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7345
AIFTA	30/12/2022	2022	5	AI!F7353
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G7353
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H7353
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I7353
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J7353
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K7353
VKFTA	2022	2022	0	VK!E7375
VKFTA	2023	2023	0	VK!F7375
VKFTA	2024	2024	0	VK!G7375
VKFTA	2025	2025	0	VK!H7375
VKFTA	2026	2026	0	VK!I7375
VKFTA	2027	2027	0	VK!J7375
VCFTA	2022	2022	5	VC!D7421
VCFTA	2023	2023	3	VC!E7421
VCFTA	2024	2024	0	VC!F7421

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7421
VCFTA	2026	2026	0	VC!H7421
VCFTA	2027	2027	0	VC!I7421
VN-EAEU	2022	2022	0	EAV!D7401
VN-EAEU	2023	2023	0	EAV!E7401
VN-EAEU	2024	2024	0	EAV!F7401
VN-EAEU	2025	2025	0	EAV!G7401
VN-EAEU	2026	2026	0	EAV!H7401
VN-EAEU	2027	2027	0	EAV!I7401
AHKFTA	2022	2022	*	AKH!D7414
AHKFTA	2023	2023	*	AKH!E7414
AHKFTA	2024	2024	*	AKH!F7414
AHKFTA	2025	2025	*	AKH!G7414
AHKFTA	2026	2026	*	AKH!H7414
AHKFTA	2027	2027	*	AKH!I7414
EVFTA	2022	2022	15,6	EV-NK!D7418
EVFTA	2023	2023	12,5	EV-NK!E7418
EVFTA	2024	2024	9,3	EV-NK!F7418
EVFTA	2025	2025	6,2	EV-NK!G7418
EVFTA	2026	2026	3,1	EV-NK!H7418
EVFTA	2027	2027	0	EV-NK!I7418
UKVFTA	2022	2022	15,6	UKV!D7419
UKVFTA	2023	2023	12,5	UKV!E7419
UKVFTA	2024	2024	9,3	UKV!F7419
UKVFTA	2025	2025	6,2	UKV!G7419
UKVFTA	2026	2026	3,1	UKV!H7419

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7419
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7369
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7369
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7369
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7369
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7369
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7369
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7369
RCEP A	2022	2022	25	RCEPT-A!D7406
RCEP A	2023	2023	25	RCEPT-A!E7406
RCEP A	2024	2024	25	RCEPT-A!F7406
RCEP A	2025	2025	25	RCEPT-A!G7406
RCEP A	2026	2026	25	RCEPT-A!H7406
RCEP A	2027	2027	25	RCEPT-A!I7406
RCEP B	2022	2022	25	B!D7406
RCEP B	2023	2023	25	B!E7406
RCEP B	2024	2024	25	B!F7406
RCEP B	2025	2025	25	B!G7406
RCEP B	2026	2026	25	B!H7406
RCEP B	2027	2027	25	B!I7406
RCEP C	2022	2022	*	C!D7406
RCEP C	2023	2023	*	C!E7406
RCEP C	2024	2024	*	C!F7406
RCEP C	2025	2025	*	C!G7406
RCEP C	2026	2026	*	C!H7406
RCEP C	2027	2027	*	C!I7406

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D7406
RCEP D	2023	2023	25	D!E7406
RCEP D	2024	2024	25	D!F7406
RCEP D	2025	2025	25	D!G7406
RCEP D	2026	2026	25	D!H7406
RCEP D	2027	2027	25	D!I7406
RCEP E	2022	2022	25	E!D7409
RCEP E	2023	2023	25	E!E7409
RCEP E	2024	2024	25	E!F7409
RCEP E	2025	2025	25	E!G7409
RCEP E	2026	2026	25	E!H7409
RCEP E	2027	2027	25	E!I7409
RCEP F	2022	2022	25	F!D7406
RCEP F	2023	2023	25	F!E7406
RCEP F	2024	2024	25	F!F7406
RCEP F	2025	2025	25	F!G7406
RCEP F	2026	2026	25	F!H7406
RCEP F	2027	2027	25	F!I7406
VIFTA	2024	2024	21.4	VI!F6852
VIFTA	2025	2025	17.9	VI!G6852
VIFTA	2026	2026	14.3	VI!H6852
VIFTA	2027	2027	10.7	VI!I6852

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) 25%, RCEP (Annex B) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 4817.10.00. 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 25% for 4817.10.00 was checked against BT2026 (cell BT2026!N7661), 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.