Vietnam Tariff Intelligence

HS 4819.10.00 detail

HS code	4819.10.00
Description	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like / - Cartons, boxes and cases, of corrugated paper or paperboard
Unit	kg/chiếc
Generated	31/10/2026 07:55:05
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/48191000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7673
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N7673
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7673
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, CN)	0% (except KH, 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
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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	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)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex D)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	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 (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E7400
ATIGA	2022	2022	0	AT!E7353
ATIGA	2023	2023	0	AT!F7353
ATIGA	2024	2024	0	AT!G7353
ATIGA	2025	2025	0	AT!H7353
ATIGA	2026	2026	0	AT!I7353
ATIGA	2027	2027	0	AT!J7353
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E7403
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7403
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7403
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7403

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7403
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7403
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7404
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7404
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7404
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7404
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7404
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7404
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F7405
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7359
AIFTA	30/12/2022	2022	*	AI!F7367
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G7367
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H7367
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I7367
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J7367
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K7367
VKFTA	2022	2022	5	VK!E7389
VKFTA	2023	2023	5	VK!F7389
VKFTA	2024	2024	5	VK!G7389
VKFTA	2025	2025	5	VK!H7389
VKFTA	2026	2026	5	VK!I7389
VKFTA	2027	2027	5	VK!J7389
VCFTA	2022	2022	3	VC!D7435
VCFTA	2023	2023	1	VC!E7435
VCFTA	2024	2024	0	VC!F7435
VCFTA	2025	2025	0	VC!G7435

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7435
VCFTA	2027	2027	0	VC!I7435
VN-EAEU	2022	2022	0	EAV!D7415
VN-EAEU	2023	2023	0	EAV!E7415
VN-EAEU	2024	2024	0	EAV!F7415
VN-EAEU	2025	2025	0	EAV!G7415
VN-EAEU	2026	2026	0	EAV!H7415
VN-EAEU	2027	2027	0	EAV!I7415
AHKFTA	2022	2022	*	AKH!D7428
AHKFTA	2023	2023	*	AKH!E7428
AHKFTA	2024	2024	*	AKH!F7428
AHKFTA	2025	2025	*	AKH!G7428
AHKFTA	2026	2026	*	AKH!H7428
AHKFTA	2027	2027	*	AKH!I7428
EVFTA	2022	2022	7,5	EV-NK!D7432
EVFTA	2023	2023	5	EV-NK!E7432
EVFTA	2024	2024	2,5	EV-NK!F7432
EVFTA	2025	2025	0	EV-NK!G7432
EVFTA	2026	2026	0	EV-NK!H7432
EVFTA	2027	2027	0	EV-NK!I7432
UKVFTA	2022	2022	7,5	UKV!D7433
UKVFTA	2023	2023	5	UKV!E7433
UKVFTA	2024	2024	2,5	UKV!F7433
UKVFTA	2025	2025	0	UKV!G7433
UKVFTA	2026	2026	0	UKV!H7433
UKVFTA	2027	2027	0	UKV!I7433

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7383
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7383
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7383
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7383
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7383
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7383
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7383
RCEP A	2022	2022	15	RCEPT-A!D7420
RCEP A	2023	2023	15	RCEPT-A!E7420
RCEP A	2024	2024	15	RCEPT-A!F7420
RCEP A	2025	2025	15	RCEPT-A!G7420
RCEP A	2026	2026	15	RCEPT-A!H7420
RCEP A	2027	2027	15	RCEPT-A!I7420
RCEP B	2022	2022	15	B!D7420
RCEP B	2023	2023	15	B!E7420
RCEP B	2024	2024	15	B!F7420
RCEP B	2025	2025	15	B!G7420
RCEP B	2026	2026	15	B!H7420
RCEP B	2027	2027	15	B!I7420
RCEP C	2022	2022	*	C!D7420
RCEP C	2023	2023	*	C!E7420
RCEP C	2024	2024	*	C!F7420
RCEP C	2025	2025	*	C!G7420
RCEP C	2026	2026	*	C!H7420
RCEP C	2027	2027	*	C!I7420
RCEP D	2022	2022	15	D!D7420

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	15	D!E7420
RCEP D	2024	2024	15	D!F7420
RCEP D	2025	2025	15	D!G7420
RCEP D	2026	2026	15	D!H7420
RCEP D	2027	2027	15	D!I7420
RCEP E	2022	2022	15	E!D7423
RCEP E	2023	2023	15	E!E7423
RCEP E	2024	2024	15	E!F7423
RCEP E	2025	2025	15	E!G7423
RCEP E	2026	2026	15	E!H7423
RCEP E	2027	2027	15	E!I7423
RCEP F	2022	2022	15	F!D7420
RCEP F	2023	2023	15	F!E7420
RCEP F	2024	2024	15	F!F7420
RCEP F	2025	2025	15	F!G7420
RCEP F	2026	2026	15	F!H7420
RCEP F	2027	2027	15	F!I7420
VIFTA	2024	2024	13,5	VI!F6864
VIFTA	2025	2025	12	VI!G6864
VIFTA	2026	2026	10.5	VI!H6864
VIFTA	2027	2027	9	VI!I6864

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) 15%, RCEP (Annex B) 15%, RCEP (Annex D) 15%, RCEP (Annex E) 15%, RCEP (Annex F) 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 4819.10.00. 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 15% for 4819.10.00 was checked against BT2026 (cell BT2026!N7673), 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.