Vietnam Tariff Intelligence

HS 4820.40.00 detail

HS code	4820.40.00
Description	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard / - Manifold business forms and interleaved carbon sets
Unit	kg/chiếc
Generated	05/11/2026 16:21:02
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/48204000/

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!K7683
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N7683
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7683
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	0%	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
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7411
ATIGA	2022	2022	0	AT!E7364
ATIGA	2023	2023	0	AT!F7364
ATIGA	2024	2024	0	AT!G7364
ATIGA	2025	2025	0	AT!H7364
ATIGA	2026	2026	0	AT!I7364
ATIGA	2027	2027	0	AT!J7364
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7414
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7414
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7414
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7414
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7414
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7414
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7415
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7415
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7415
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7415
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7415
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7415
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7416
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7370
AIFTA	30/12/2022	2022	5	AI!F7378
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G7378
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H7378
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I7378
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J7378
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K7378

VKFTA	2022	2022	0	VK!E7400
VKFTA	2023	2023	0	VK!F7400
VKFTA	2024	2024	0	VK!G7400
VKFTA	2025	2025	0	VK!H7400
VKFTA	2026	2026	0	VK!I7400
VKFTA	2027	2027	0	VK!J7400
VCFTA	2022	2022	5	VC!D7446
VCFTA	2023	2023	3	VC!E7446
VCFTA	2024	2024	0	VC!F7446
VCFTA	2025	2025	0	VC!G7446
VCFTA	2026	2026	0	VC!H7446
VCFTA	2027	2027	0	VC!I7446
VN-EAEU	2022	2022	0	EAV!D7426
VN-EAEU	2023	2023	0	EAV!E7426
VN-EAEU	2024	2024	0	EAV!F7426
VN-EAEU	2025	2025	0	EAV!G7426
VN-EAEU	2026	2026	0	EAV!H7426
VN-EAEU	2027	2027	0	EAV!I7426
AHKFTA	2022	2022	25	AKH!D7439
AHKFTA	2023	2023	25	AKH!E7439
AHKFTA	2024	2024	25	AKH!F7439
AHKFTA	2025	2025	25	AKH!G7439
AHKFTA	2026	2026	25	AKH!H7439
AHKFTA	2027	2027	25	AKH!I7439
EVFTA	2022	2022	15,6	EV-NK!D7443
EVFTA	2023	2023	12,5	EV-NK!E7443
EVFTA	2024	2024	9,3	EV-NK!F7443

EVFTA	2025	2025	6,2	EV-NK!G7443
EVFTA	2026	2026	3,1	EV-NK!H7443
EVFTA	2027	2027	0	EV-NK!I7443
UKVFTA	2022	2022	15,6	UKV!D7444
UKVFTA	2023	2023	12,5	UKV!E7444
UKVFTA	2024	2024	9,3	UKV!F7444
UKVFTA	2025	2025	6,2	UKV!G7444
UKVFTA	2026	2026	3,1	UKV!H7444
UKVFTA	2027	2027	0	UKV!I7444
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7394
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7394
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7394
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7394
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7394
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7394
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7394
RCEP A	2022	2022	22,5	RCEPT-A!D7431
RCEP A	2023	2023	20	RCEPT-A!E7431
RCEP A	2024	2024	17,5	RCEPT-A!F7431
RCEP A	2025	2025	15	RCEPT-A!G7431
RCEP A	2026	2026	12,5	RCEPT-A!H7431
RCEP A	2027	2027	10	RCEPT-A!I7431
RCEP B	2022	2022	22,5	B!D7431
RCEP B	2023	2023	20	B!E7431
RCEP B	2024	2024	17,5	B!F7431
RCEP B	2025	2025	15	B!G7431
RCEP B	2026	2026	12,5	B!H7431

RCEP B	2027	2027	10	B!I7431
RCEP C	2022	2022	22,5	C!D7431
RCEP C	2023	2023	20	C!E7431
RCEP C	2024	2024	17,5	C!F7431
RCEP C	2025	2025	15	C!G7431
RCEP C	2026	2026	12,5	C!H7431
RCEP C	2027	2027	10	C!I7431
RCEP D	2022	2022	22,7	D!D7431
RCEP D	2023	2023	20,5	D!E7431
RCEP D	2024	2024	18,2	D!F7431
RCEP D	2025	2025	15,9	D!G7431
RCEP D	2026	2026	13,6	D!H7431
RCEP D	2027	2027	11,4	D!I7431
RCEP E	2022	2022	22,5	E!D7434
RCEP E	2023	2023	20	E!E7434
RCEP E	2024	2024	17,5	E!F7434
RCEP E	2025	2025	15	E!G7434
RCEP E	2026	2026	12,5	E!H7434
RCEP E	2027	2027	10	E!I7434
RCEP F	2022	2022	22,5	F!D7431
RCEP F	2023	2023	20	F!E7431
RCEP F	2024	2024	17,5	F!F7431
RCEP F	2025	2025	15	F!G7431
RCEP F	2026	2026	12,5	F!H7431
RCEP F	2027	2027	10	F!I7431
VIFTA	2024	2024	22.5	VI!F6874
VIFTA	2025	2025	20	VI!G6874

VIFTA	2026	2026	17.5	VI!H6874
VIFTA	2027	2027	15	VI!I6874

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	AHKFTA 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 4820.40.00. 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 4820.40.00 was checked against BT2026 (cell BT2026!N7683), 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.