Vietnam Tariff Intelligence

HS 4821.10.90 detail

HS code	4821.10.90
Description	Paper or paperboard labels of all kinds, whether or not printed / - Printed: / - - Other
Unit	kg/chiếc
Generated	05/11/2026 20:46:33
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/48211090/

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!K7689
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N7689
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7689
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 (-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
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AIFTA	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
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!E7418
ATIGA	2022	2022	0	AT!E7371
ATIGA	2023	2023	0	AT!F7371
ATIGA	2024	2024	0	AT!G7371
ATIGA	2025	2025	0	AT!H7371
ATIGA	2026	2026	0	AT!I7371
ATIGA	2027	2027	0	AT!J7371
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7421
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7421
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7421

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7421
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7421
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7421
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7422
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7422
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7422
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7422
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7422
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7422
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F7423
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7377
AIFTA	30/12/2022	2022	24	AI!F7385
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G7385
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H7385
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I7385
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J7385
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K7385
VKFTA	2022	2022	5	VK!E7407
VKFTA	2023	2023	5	VK!F7407
VKFTA	2024	2024	5	VK!G7407
VKFTA	2025	2025	5	VK!H7407
VKFTA	2026	2026	5	VK!I7407
VKFTA	2027	2027	5	VK!J7407
VCFTA	2022	2022	26	VC!D7453
VCFTA	2023	2023	26	VC!E7453
VCFTA	2024	2024	5	VC!F7453

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G7453
VCFTA	2026	2026	5	VC!H7453
VCFTA	2027	2027	5	VC!I7453
VN-EAEU	2022	2022	0	EAV!D7433
VN-EAEU	2023	2023	0	EAV!E7433
VN-EAEU	2024	2024	0	EAV!F7433
VN-EAEU	2025	2025	0	EAV!G7433
VN-EAEU	2026	2026	0	EAV!H7433
VN-EAEU	2027	2027	0	EAV!I7433
AHKFTA	2022	2022	*	AKH!D7446
AHKFTA	2023	2023	*	AKH!E7446
AHKFTA	2024	2024	*	AKH!F7446
AHKFTA	2025	2025	*	AKH!G7446
AHKFTA	2026	2026	*	AKH!H7446
AHKFTA	2027	2027	*	AKH!I7446
EVFTA	2022	2022	12,5	EV-NK!D7450
EVFTA	2023	2023	10	EV-NK!E7450
EVFTA	2024	2024	7,5	EV-NK!F7450
EVFTA	2025	2025	5	EV-NK!G7450
EVFTA	2026	2026	2,5	EV-NK!H7450
EVFTA	2027	2027	0	EV-NK!I7450
UKVFTA	2022	2022	12,5	UKV!D7451
UKVFTA	2023	2023	10	UKV!E7451
UKVFTA	2024	2024	7,5	UKV!F7451
UKVFTA	2025	2025	5	UKV!G7451
UKVFTA	2026	2026	2,5	UKV!H7451

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7451
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7401
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7401
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7401
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7401
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7401
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7401
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7401
RCEP A	2022	2022	15	RCEPT-A!D7438
RCEP A	2023	2023	15	RCEPT-A!E7438
RCEP A	2024	2024	15	RCEPT-A!F7438
RCEP A	2025	2025	15	RCEPT-A!G7438
RCEP A	2026	2026	15	RCEPT-A!H7438
RCEP A	2027	2027	15	RCEPT-A!I7438
RCEP B	2022	2022	15	B!D7438
RCEP B	2023	2023	15	B!E7438
RCEP B	2024	2024	15	B!F7438
RCEP B	2025	2025	15	B!G7438
RCEP B	2026	2026	15	B!H7438
RCEP B	2027	2027	15	B!I7438
RCEP C	2022	2022	*	C!D7438
RCEP C	2023	2023	*	C!E7438
RCEP C	2024	2024	*	C!F7438
RCEP C	2025	2025	*	C!G7438
RCEP C	2026	2026	*	C!H7438
RCEP C	2027	2027	*	C!I7438

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D7438
RCEP D	2023	2023	15	D!E7438
RCEP D	2024	2024	15	D!F7438
RCEP D	2025	2025	15	D!G7438
RCEP D	2026	2026	15	D!H7438
RCEP D	2027	2027	15	D!I7438
RCEP E	2022	2022	15	E!D7441
RCEP E	2023	2023	15	E!E7441
RCEP E	2024	2024	15	E!F7441
RCEP E	2025	2025	15	E!G7441
RCEP E	2026	2026	15	E!H7441
RCEP E	2027	2027	15	E!I7441
RCEP F	2022	2022	15	F!D7438
RCEP F	2023	2023	15	F!E7438
RCEP F	2024	2024	15	F!F7438
RCEP F	2025	2025	15	F!G7438
RCEP F	2026	2026	15	F!H7438
RCEP F	2027	2027	15	F!I7438
VIFTA	2024	2024	10	VI!F6880
VIFTA	2025	2025	5	VI!G6880
VIFTA	2026	2026	0	VI!H6880
VIFTA	2027	2027	0	VI!I6880

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%, AIFTA 22.5%: 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4821.10 has 2 lines; 4821.10.90 is distinguished from its siblings by: Other.	4821.10.10 Labels 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	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 4821.10.90. 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 4821.10.90 was checked against BT2026 (cell BT2026!N7689), 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.