Vietnam Tariff Intelligence

HS 4823.20.90 detail

HS code	4823.20.90
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 / - Filter paper and paperboard: / - - Other
Unit	kg/chiếc
Generated	01/11/2026 01:01:30
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/48232090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7703
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7703
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7703
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
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	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
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
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
RCEP (Annex A)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,3	3.3%	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 E)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,4	3.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E7434
ATIGA	2022	2022	0	AT!E7387
ATIGA	2023	2023	0	AT!F7387
ATIGA	2024	2024	0	AT!G7387
ATIGA	2025	2025	0	AT!H7387
ATIGA	2026	2026	0	AT!I7387
ATIGA	2027	2027	0	AT!J7387
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7437
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7437
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7437

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7437
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7437
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7437
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7438
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7438
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7438
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7438
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7438
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7438
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7439
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7393
AIFTA	30/12/2022	2022	0	AI!F7401
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7401
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7401
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7401
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7401
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7401
VKFTA	2022	2022	0	VK!E7423
VKFTA	2023	2023	0	VK!F7423
VKFTA	2024	2024	0	VK!G7423
VKFTA	2025	2025	0	VK!H7423
VKFTA	2026	2026	0	VK!I7423
VKFTA	2027	2027	0	VK!J7423
VCFTA	2022	2022	5	VC!D7469
VCFTA	2023	2023	5	VC!E7469
VCFTA	2024	2024	0	VC!F7469

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7469
VCFTA	2026	2026	0	VC!H7469
VCFTA	2027	2027	0	VC!I7469
VN-EAEU	2022	2022	0	EAV!D7449
VN-EAEU	2023	2023	0	EAV!E7449
VN-EAEU	2024	2024	0	EAV!F7449
VN-EAEU	2025	2025	0	EAV!G7449
VN-EAEU	2026	2026	0	EAV!H7449
VN-EAEU	2027	2027	0	EAV!I7449
AHKFTA	2022	2022	*	AKH!D7462
AHKFTA	2023	2023	*	AKH!E7462
AHKFTA	2024	2024	*	AKH!F7462
AHKFTA	2025	2025	*	AKH!G7462
AHKFTA	2026	2026	*	AKH!H7462
AHKFTA	2027	2027	*	AKH!I7462
EVFTA	2022	2022	0	EV-NK!D7466
EVFTA	2023	2023	0	EV-NK!E7466
EVFTA	2024	2024	0	EV-NK!F7466
EVFTA	2025	2025	0	EV-NK!G7466
EVFTA	2026	2026	0	EV-NK!H7466
EVFTA	2027	2027	0	EV-NK!I7466
UKVFTA	2022	2022	0	UKV!D7467
UKVFTA	2023	2023	0	UKV!E7467
UKVFTA	2024	2024	0	UKV!F7467
UKVFTA	2025	2025	0	UKV!G7467
UKVFTA	2026	2026	0	UKV!H7467

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7467
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7417
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7417
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7417
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7417
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7417
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7417
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7417
RCEP A	2022	2022	4,7	RCEPT-A!D7454
RCEP A	2023	2023	4,3	RCEPT-A!E7454
RCEP A	2024	2024	4	RCEPT-A!F7454
RCEP A	2025	2025	3,7	RCEPT-A!G7454
RCEP A	2026	2026	3,3	RCEPT-A!H7454
RCEP A	2027	2027	3	RCEPT-A!I7454
RCEP B	2022	2022	4,7	B!D7454
RCEP B	2023	2023	4,3	B!E7454
RCEP B	2024	2024	4	B!F7454
RCEP B	2025	2025	3,7	B!G7454
RCEP B	2026	2026	3,3	B!H7454
RCEP B	2027	2027	3	B!I7454
RCEP C	2022	2022	*	C!D7454
RCEP C	2023	2023	*	C!E7454
RCEP C	2024	2024	*	C!F7454
RCEP C	2025	2025	*	C!G7454
RCEP C	2026	2026	*	C!H7454
RCEP C	2027	2027	*	C!I7454

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,7	D!D7454
RCEP D	2023	2023	4,4	D!E7454
RCEP D	2024	2024	4,1	D!F7454
RCEP D	2025	2025	3,8	D!G7454
RCEP D	2026	2026	3,4	D!H7454
RCEP D	2027	2027	3,1	D!I7454
RCEP E	2022	2022	4,7	E!D7457
RCEP E	2023	2023	4,3	E!E7457
RCEP E	2024	2024	4	E!F7457
RCEP E	2025	2025	3,7	E!G7457
RCEP E	2026	2026	3,3	E!H7457
RCEP E	2027	2027	3	E!I7457
RCEP F	2022	2022	4,7	F!D7454
RCEP F	2023	2023	4,3	F!E7454
RCEP F	2024	2024	4	F!F7454
RCEP F	2025	2025	3,7	F!G7454
RCEP F	2026	2026	3,3	F!H7454
RCEP F	2027	2027	3	F!I7454
VIFTA	2024	2024	4.3	VI!F6894
VIFTA	2025	2025	3.6	VI!G6894
VIFTA	2026	2026	2.9	VI!H6894
VIFTA	2027	2027	2.1	VI!I6894

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4823.20 has 2 lines; 4823.20.90 is distinguished from its siblings by: Other.	4823.20.10 In strips, rolls or sheets	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 4823.20.90. 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 5% for 4823.20.90 was checked against BT2026 (cell BT2026!N7703), 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.