Vietnam Tariff Intelligence

HS 4823.70.00 detail

HS code	4823.70.00
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 / - Moulded or pressed articles of paper pulp
Unit	kg/chiếc
Generated	30/10/2026 16:58:46
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/48237000/

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!K7712
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7712
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7712
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7443

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7396
ATIGA	2023	2023	0	AT!F7396
ATIGA	2024	2024	0	AT!G7396
ATIGA	2025	2025	0	AT!H7396
ATIGA	2026	2026	0	AT!I7396
ATIGA	2027	2027	0	AT!J7396
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7446
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7446
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7446
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7446
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7446
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7446
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7447
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7447
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7447
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7447
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7447
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7447
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7448
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7402
AIFTA	30/12/2022	2022	0	AI!F7410
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7410
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7410
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7410
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7410
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7410

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7432
VKFTA	2023	2023	0	VK!F7432
VKFTA	2024	2024	0	VK!G7432
VKFTA	2025	2025	0	VK!H7432
VKFTA	2026	2026	0	VK!I7432
VKFTA	2027	2027	0	VK!J7432
VCFTA	2022	2022	5	VC!D7478
VCFTA	2023	2023	5	VC!E7478
VCFTA	2024	2024	0	VC!F7478
VCFTA	2025	2025	0	VC!G7478
VCFTA	2026	2026	0	VC!H7478
VCFTA	2027	2027	0	VC!I7478
VN-EAEU	2022	2022	0	EAV!D7458
VN-EAEU	2023	2023	0	EAV!E7458
VN-EAEU	2024	2024	0	EAV!F7458
VN-EAEU	2025	2025	0	EAV!G7458
VN-EAEU	2026	2026	0	EAV!H7458
VN-EAEU	2027	2027	0	EAV!I7458
AHKFTA	2022	2022	0	AKH!D7471
AHKFTA	2023	2023	0	AKH!E7471
AHKFTA	2024	2024	0	AKH!F7471
AHKFTA	2025	2025	0	AKH!G7471
AHKFTA	2026	2026	0	AKH!H7471
AHKFTA	2027	2027	0	AKH!I7471
EVFTA	2022	2022	0	EV-NK!D7475
EVFTA	2023	2023	0	EV-NK!E7475

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7475
EVFTA	2025	2025	0	EV-NK!G7475
EVFTA	2026	2026	0	EV-NK!H7475
EVFTA	2027	2027	0	EV-NK!I7475
UKVFTA	2022	2022	0	UKV!D7476
UKVFTA	2023	2023	0	UKV!E7476
UKVFTA	2024	2024	0	UKV!F7476
UKVFTA	2025	2025	0	UKV!G7476
UKVFTA	2026	2026	0	UKV!H7476
UKVFTA	2027	2027	0	UKV!I7476
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7426
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7426
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7426
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7426
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7426
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7426
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7426
RCEP A	2022	2022	0	RCEPT-A!D7463
RCEP A	2023	2023	0	RCEPT-A!E7463
RCEP A	2024	2024	0	RCEPT-A!F7463
RCEP A	2025	2025	0	RCEPT-A!G7463
RCEP A	2026	2026	0	RCEPT-A!H7463
RCEP A	2027	2027	0	RCEPT-A!I7463
RCEP B	2022	2022	0	B!D7463
RCEP B	2023	2023	0	B!E7463
RCEP B	2024	2024	0	B!F7463

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G7463
RCEP B	2026	2026	0	B!H7463
RCEP B	2027	2027	0	B!I7463
RCEP C	2022	2022	0	C!D7463
RCEP C	2023	2023	0	C!E7463
RCEP C	2024	2024	0	C!F7463
RCEP C	2025	2025	0	C!G7463
RCEP C	2026	2026	0	C!H7463
RCEP C	2027	2027	0	C!I7463
RCEP D	2022	2022	0	D!D7463
RCEP D	2023	2023	0	D!E7463
RCEP D	2024	2024	0	D!F7463
RCEP D	2025	2025	0	D!G7463
RCEP D	2026	2026	0	D!H7463
RCEP D	2027	2027	0	D!I7463
RCEP E	2022	2022	0	E!D7466
RCEP E	2023	2023	0	E!E7466
RCEP E	2024	2024	0	E!F7466
RCEP E	2025	2025	0	E!G7466
RCEP E	2026	2026	0	E!H7466
RCEP E	2027	2027	0	E!I7466
RCEP F	2022	2022	0	F!D7463
RCEP F	2023	2023	0	F!E7463
RCEP F	2024	2024	0	F!F7463
RCEP F	2025	2025	0	F!G7463
RCEP F	2026	2026	0	F!H7463

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I7463
VIFTA	2024	2024	4.3	VI!F6903
VIFTA	2025	2025	3.6	VI!G6903
VIFTA	2026	2026	2.9	VI!H6903
VIFTA	2027	2027	2.1	VI!I6903

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
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 4823.70.00. 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 5% for 4823.70.00 was checked against BT2026 (cell BT2026!N7712), 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.