Vietnam Tariff Intelligence

# HS 4823.90.40 detail

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|---|---|
| **HS code** | 4823.90.40 |
| **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 / - Other: / - - Paper tube sets of a kind used for the manufacture of fireworks |
| **Unit** | kg/chiếc |
| **Generated** | 03/11/2026 16:06:12 |
| **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/48239040/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7717 |
| Preferential (MFN) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N7717 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7717 |
| 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, TH, CN) | 0% (except KH, TH, 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(-KH) | 0% (except KH) | 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 | 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 |
| VIFTA | 11.4 | 11.4% | 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 |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| RCEP (Annex B) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 20 | 20% | 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 (*) |
| 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!E7448 |
| ATIGA | 2022 | 2022 | 0 | AT!E7401 |
| ATIGA | 2023 | 2023 | 0 | AT!F7401 |
| ATIGA | 2024 | 2024 | 0 | AT!G7401 |
| ATIGA | 2025 | 2025 | 0 | AT!H7401 |
| ATIGA | 2026 | 2026 | 0 | AT!I7401 |
| ATIGA | 2027 | 2027 | 0 | AT!J7401 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E7451 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F7451 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G7451 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H7451 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I7451 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J7451 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E7452 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F7452 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G7452 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H7452 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I7452 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J7452 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F7453 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H7407 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F7415 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G7415 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H7415 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I7415 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J7415 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K7415 |
| VKFTA | 2022 | 2022 | 0 | VK!E7437 |
| VKFTA | 2023 | 2023 | 0 | VK!F7437 |
| VKFTA | 2024 | 2024 | 0 | VK!G7437 |
| VKFTA | 2025 | 2025 | 0 | VK!H7437 |
| VKFTA | 2026 | 2026 | 0 | VK!I7437 |
| VKFTA | 2027 | 2027 | 0 | VK!J7437 |
| VCFTA | 2022 | 2022 | 5 | VC!D7483 |
| VCFTA | 2023 | 2023 | 2 | VC!E7483 |
| VCFTA | 2024 | 2024 | 0 | VC!F7483 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G7483 |
| VCFTA | 2026 | 2026 | 0 | VC!H7483 |
| VCFTA | 2027 | 2027 | 0 | VC!I7483 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D7463 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E7463 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F7463 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G7463 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H7463 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I7463 |
| AHKFTA | 2022 | 2022 | * | AKH!D7476 |
| AHKFTA | 2023 | 2023 | * | AKH!E7476 |
| AHKFTA | 2024 | 2024 | * | AKH!F7476 |
| AHKFTA | 2025 | 2025 | * | AKH!G7476 |
| AHKFTA | 2026 | 2026 | * | AKH!H7476 |
| AHKFTA | 2027 | 2027 | * | AKH!I7476 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D7480 |
| EVFTA | 2023 | 2023 | 10 | EV-NK!E7480 |
| EVFTA | 2024 | 2024 | 7,5 | EV-NK!F7480 |
| EVFTA | 2025 | 2025 | 5 | EV-NK!G7480 |
| EVFTA | 2026 | 2026 | 2,5 | EV-NK!H7480 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I7480 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D7481 |
| UKVFTA | 2023 | 2023 | 10 | UKV!E7481 |
| UKVFTA | 2024 | 2024 | 7,5 | UKV!F7481 |
| UKVFTA | 2025 | 2025 | 5 | UKV!G7481 |
| UKVFTA | 2026 | 2026 | 2,5 | UKV!H7481 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I7481 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D7431 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E7431 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F7431 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G7431 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H7431 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I7431 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J7431 |
| RCEP A | 2022 | 2022 | 19 | RCEPT-A!D7468 |
| RCEP A | 2023 | 2023 | 18 | RCEPT-A!E7468 |
| RCEP A | 2024 | 2024 | 17 | RCEPT-A!F7468 |
| RCEP A | 2025 | 2025 | 16 | RCEPT-A!G7468 |
| RCEP A | 2026 | 2026 | 15 | RCEPT-A!H7468 |
| RCEP A | 2027 | 2027 | 14 | RCEPT-A!I7468 |
| RCEP B | 2022 | 2022 | 20 | B!D7468 |
| RCEP B | 2023 | 2023 | 20 | B!E7468 |
| RCEP B | 2024 | 2024 | 20 | B!F7468 |
| RCEP B | 2025 | 2025 | 20 | B!G7468 |
| RCEP B | 2026 | 2026 | 20 | B!H7468 |
| RCEP B | 2027 | 2027 | 20 | B!I7468 |
| RCEP C | 2022 | 2022 | * | C!D7468 |
| RCEP C | 2023 | 2023 | * | C!E7468 |
| RCEP C | 2024 | 2024 | * | C!F7468 |
| RCEP C | 2025 | 2025 | * | C!G7468 |
| RCEP C | 2026 | 2026 | * | C!H7468 |
| RCEP C | 2027 | 2027 | * | C!I7468 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 20 | D!D7468 |
| RCEP D | 2023 | 2023 | 20 | D!E7468 |
| RCEP D | 2024 | 2024 | 20 | D!F7468 |
| RCEP D | 2025 | 2025 | 20 | D!G7468 |
| RCEP D | 2026 | 2026 | 20 | D!H7468 |
| RCEP D | 2027 | 2027 | 20 | D!I7468 |
| RCEP E | 2022 | 2022 | 20 | E!D7471 |
| RCEP E | 2023 | 2023 | 20 | E!E7471 |
| RCEP E | 2024 | 2024 | 20 | E!F7471 |
| RCEP E | 2025 | 2025 | 20 | E!G7471 |
| RCEP E | 2026 | 2026 | 20 | E!H7471 |
| RCEP E | 2027 | 2027 | 20 | E!I7471 |
| RCEP F | 2022 | 2022 | 20 | F!D7468 |
| RCEP F | 2023 | 2023 | 20 | F!E7468 |
| RCEP F | 2024 | 2024 | 20 | F!F7468 |
| RCEP F | 2025 | 2025 | 20 | F!G7468 |
| RCEP F | 2026 | 2026 | 20 | F!H7468 |
| RCEP F | 2027 | 2027 | 20 | F!I7468 |
| VIFTA | 2024 | 2024 | 17.1 | VI!F6908 |
| VIFTA | 2025 | 2025 | 14.3 | VI!G6908 |
| VIFTA | 2026 | 2026 | 11.4 | VI!H6908 |
| VIFTA | 2027 | 2027 | 8.6 | VI!I6908 |

## 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 |
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving. | MFN 20% | | 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 4823.90 has 14 lines; 4823.90.40 is distinguished from its siblings by: Paper tube sets of a kind used for the manufacture of fireworks. | 4823.90.10 Cocooning frames for silk-worms; 4823.90.20 Display cards 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; 4823.90.30 Die-cut polyethylene coated paperboard of a kind used for the manufacture of paper cups; 4823.90.51 Weighing 150 g/m2 or less; 4823.90.59 Other; 4823.90.60 Punched jacquard cards | 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 4823.90.40. 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 20% for 4823.90.40 was checked against BT2026 (cell BT2026!N7717), 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.