Vietnam Tariff Intelligence

HS 4808.90.90 detail

HS code	4808.90.90
Description	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03 / - Other: / - - Other
Unit	kg
Generated	04/11/2026 07:00:07
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/48089090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7533
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N7533
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7533
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)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	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)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	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!E7248
ATIGA	2022	2022	0	AT!E7203
ATIGA	2023	2023	0	AT!F7203
ATIGA	2024	2024	0	AT!G7203
ATIGA	2025	2025	0	AT!H7203
ATIGA	2026	2026	0	AT!I7203
ATIGA	2027	2027	0	AT!J7203
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7253
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7253
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7253

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7253
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7253
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7253
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7254
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7254
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7254
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7254
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7254
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7254
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7255
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7209
AIFTA	30/12/2022	2022	0	AI!F7211
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7211
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7211
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7211
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7211
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7211
VKFTA	2022	2022	0	VK!E7239
VKFTA	2023	2023	0	VK!F7239
VKFTA	2024	2024	0	VK!G7239
VKFTA	2025	2025	0	VK!H7239
VKFTA	2026	2026	0	VK!I7239
VKFTA	2027	2027	0	VK!J7239
VCFTA	2022	2022	2	VC!D7285
VCFTA	2023	2023	1	VC!E7285
VCFTA	2024	2024	0	VC!F7285

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7285
VCFTA	2026	2026	0	VC!H7285
VCFTA	2027	2027	0	VC!I7285
VN-EAEU	2022	2022	0	EAV!D7265
VN-EAEU	2023	2023	0	EAV!E7265
VN-EAEU	2024	2024	0	EAV!F7265
VN-EAEU	2025	2025	0	EAV!G7265
VN-EAEU	2026	2026	0	EAV!H7265
VN-EAEU	2027	2027	0	EAV!I7265
AHKFTA	2022	2022	*	AKH!D7274
AHKFTA	2023	2023	*	AKH!E7274
AHKFTA	2024	2024	*	AKH!F7274
AHKFTA	2025	2025	*	AKH!G7274
AHKFTA	2026	2026	*	AKH!H7274
AHKFTA	2027	2027	*	AKH!I7274
EVFTA	2022	2022	5	EV-NK!D7266
EVFTA	2023	2023	3,3	EV-NK!E7266
EVFTA	2024	2024	1,6	EV-NK!F7266
EVFTA	2025	2025	0	EV-NK!G7266
EVFTA	2026	2026	0	EV-NK!H7266
EVFTA	2027	2027	0	EV-NK!I7266
UKVFTA	2022	2022	5	UKV!D7267
UKVFTA	2023	2023	3,3	UKV!E7267
UKVFTA	2024	2024	1,6	UKV!F7267
UKVFTA	2025	2025	0	UKV!G7267
UKVFTA	2026	2026	0	UKV!H7267

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7267
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7233
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7233
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7233
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7233
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7233
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7233
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7233
RCEP A	2022	2022	9,3	RCEPT-A!D7268
RCEP A	2023	2023	8,7	RCEPT-A!E7268
RCEP A	2024	2024	8	RCEPT-A!F7268
RCEP A	2025	2025	7,3	RCEPT-A!G7268
RCEP A	2026	2026	6,7	RCEPT-A!H7268
RCEP A	2027	2027	6	RCEPT-A!I7268
RCEP B	2022	2022	9,3	B!D7268
RCEP B	2023	2023	8,7	B!E7268
RCEP B	2024	2024	8	B!F7268
RCEP B	2025	2025	7,3	B!G7268
RCEP B	2026	2026	6,7	B!H7268
RCEP B	2027	2027	6	B!I7268
RCEP C	2022	2022	*	C!D7268
RCEP C	2023	2023	*	C!E7268
RCEP C	2024	2024	*	C!F7268
RCEP C	2025	2025	*	C!G7268
RCEP C	2026	2026	*	C!H7268
RCEP C	2027	2027	*	C!I7268

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,4	D!D7268
RCEP D	2023	2023	8,8	D!E7268
RCEP D	2024	2024	8,1	D!F7268
RCEP D	2025	2025	7,5	D!G7268
RCEP D	2026	2026	6,9	D!H7268
RCEP D	2027	2027	6,3	D!I7268
RCEP E	2022	2022	9,3	E!D7271
RCEP E	2023	2023	8,7	E!E7271
RCEP E	2024	2024	8	E!F7271
RCEP E	2025	2025	7,3	E!G7271
RCEP E	2026	2026	6,7	E!H7271
RCEP E	2027	2027	6	E!I7271
RCEP F	2022	2022	9,3	F!D7268
RCEP F	2023	2023	8,7	F!E7268
RCEP F	2024	2024	8	F!F7268
RCEP F	2025	2025	7,3	F!G7268
RCEP F	2026	2026	6,7	F!H7268
RCEP F	2027	2027	6	F!I7268
VIFTA	2024	2024	8.6	VI!F6724
VIFTA	2025	2025	7.1	VI!G6724
VIFTA	2026	2026	5.7	VI!H6724
VIFTA	2027	2027	4.3	VI!I6724

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4808.90 has 3 lines; 4808.90.90 is distinguished from its siblings by: Other.	4808.90.20 Creped or crinkled paper; 4808.90.30 Embossed paper	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 4808.90.90. 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 10% for 4808.90.90 was checked against BT2026 (cell BT2026!N7533), 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.