Vietnam Tariff Intelligence

HS 4810.19.90 detail

HS code	4810.19.90
Description	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size / - Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres: / - - Other: / - - - Other
Unit	kg
Generated	10/11/2026 18:06:30
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/48101990/

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!K7553
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7553
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7553
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	3.5	3.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7272
ATIGA	2022	2022	0	AT!E7225
ATIGA	2023	2023	0	AT!F7225
ATIGA	2024	2024	0	AT!G7225
ATIGA	2025	2025	0	AT!H7225
ATIGA	2026	2026	0	AT!I7225
ATIGA	2027	2027	0	AT!J7225
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7275
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7275
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7275
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7275
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7275
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7275
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7276
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7276
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7276
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7276
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7276
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7276
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7277
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7231
AIFTA	30/12/2022	2022	4	AI!F7233
AIFTA	31/12/2022 - 30/12/2023	2023	3.5	AI!G7233
AIFTA	31/12/2023 - 30/12/2024	2024	3.5	AI!H7233
AIFTA	31/12/2024 - 31/12/2025	2025	3.5	AI!I7233
AIFTA	01/01/2026 - 31/12/2026	2026	3.5	AI!J7233
AIFTA	01/01/2027 - 31/12/2027	2027	3.5	AI!K7233

VKFTA	2022	2022	0	VK!E7261
VKFTA	2023	2023	0	VK!F7261
VKFTA	2024	2024	0	VK!G7261
VKFTA	2025	2025	0	VK!H7261
VKFTA	2026	2026	0	VK!I7261
VKFTA	2027	2027	0	VK!J7261
VCFTA	2022	2022	5	VC!D7307
VCFTA	2023	2023	5	VC!E7307
VCFTA	2024	2024	0	VC!F7307
VCFTA	2025	2025	0	VC!G7307
VCFTA	2026	2026	0	VC!H7307
VCFTA	2027	2027	0	VC!I7307
VN-EAEU	2022	2022	0	EAV!D7287
VN-EAEU	2023	2023	0	EAV!E7287
VN-EAEU	2024	2024	0	EAV!F7287
VN-EAEU	2025	2025	0	EAV!G7287
VN-EAEU	2026	2026	0	EAV!H7287
VN-EAEU	2027	2027	0	EAV!I7287
AHKFTA	2022	2022	0	AKH!D7298
AHKFTA	2023	2023	0	AKH!E7298
AHKFTA	2024	2024	0	AKH!F7298
AHKFTA	2025	2025	0	AKH!G7298
AHKFTA	2026	2026	0	AKH!H7298
AHKFTA	2027	2027	0	AKH!I7298
EVFTA	2022	2022	5	EV-NK!D7294
EVFTA	2023	2023	3,3	EV-NK!E7294
EVFTA	2024	2024	1,6	EV-NK!F7294

EVFTA	2025	2025	0	EV-NK!G7294
EVFTA	2026	2026	0	EV-NK!H7294
EVFTA	2027	2027	0	EV-NK!I7294
UKVFTA	2022	2022	5	UKV!D7295
UKVFTA	2023	2023	3,3	UKV!E7295
UKVFTA	2024	2024	1,6	UKV!F7295
UKVFTA	2025	2025	0	UKV!G7295
UKVFTA	2026	2026	0	UKV!H7295
UKVFTA	2027	2027	0	UKV!I7295
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7255
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7255
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7255
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7255
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7255
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7255
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7255
RCEP A	2022	2022	0	RCEPT-A!D7292
RCEP A	2023	2023	0	RCEPT-A!E7292
RCEP A	2024	2024	0	RCEPT-A!F7292
RCEP A	2025	2025	0	RCEPT-A!G7292
RCEP A	2026	2026	0	RCEPT-A!H7292
RCEP A	2027	2027	0	RCEPT-A!I7292
RCEP B	2022	2022	0	B!D7292
RCEP B	2023	2023	0	B!E7292
RCEP B	2024	2024	0	B!F7292
RCEP B	2025	2025	0	B!G7292
RCEP B	2026	2026	0	B!H7292

RCEP B	2027	2027	0	B!I7292
RCEP C	2022	2022	0	C!D7292
RCEP C	2023	2023	0	C!E7292
RCEP C	2024	2024	0	C!F7292
RCEP C	2025	2025	0	C!G7292
RCEP C	2026	2026	0	C!H7292
RCEP C	2027	2027	0	C!I7292
RCEP D	2022	2022	0	D!D7292
RCEP D	2023	2023	0	D!E7292
RCEP D	2024	2024	0	D!F7292
RCEP D	2025	2025	0	D!G7292
RCEP D	2026	2026	0	D!H7292
RCEP D	2027	2027	0	D!I7292
RCEP E	2022	2022	0	E!D7295
RCEP E	2023	2023	0	E!E7295
RCEP E	2024	2024	0	E!F7295
RCEP E	2025	2025	0	E!G7295
RCEP E	2026	2026	0	E!H7295
RCEP E	2027	2027	0	E!I7295
RCEP F	2022	2022	0	F!D7292
RCEP F	2023	2023	0	F!E7292
RCEP F	2024	2024	0	F!F7292
RCEP F	2025	2025	0	F!G7292
RCEP F	2026	2026	0	F!H7292
RCEP F	2027	2027	0	F!I7292
VIFTA	2024	2024	3.3	VI!F6744
VIFTA	2025	2025	1.7	VI!G6744

VIFTA	2026	2026	0	VI!H6744
VIFTA	2027	2027	0	VI!I6744

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 4810.19 has 2 lines; 4810.19.90 is distinguished from its siblings by: Other.	4810.19.10 Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm in the unfolded state	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4810.19.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4810.19.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 4810.19.90. 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 4810.19.90 was checked against BT2026 (cell BT2026!N7553), 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.