Vietnam Tariff Intelligence

HS 4823.20.10 detail

HS code	4823.20.10
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: / - - In strips, rolls or sheets
Unit	kg/chiếc
Generated	03/11/2026 01:56:21
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/48232010/

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!K7702
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7702
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7702
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!E7433
ATIGA	2022	2022	0	AT!E7386
ATIGA	2023	2023	0	AT!F7386
ATIGA	2024	2024	0	AT!G7386
ATIGA	2025	2025	0	AT!H7386
ATIGA	2026	2026	0	AT!I7386
ATIGA	2027	2027	0	AT!J7386
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7436
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7436
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7436

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7436
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7436
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7436
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7437
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7437
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7437
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7437
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7437
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7437
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7438
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7392
AIFTA	30/12/2022	2022	0	AI!F7400
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7400
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7400
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7400
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7400
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7400
VKFTA	2022	2022	0	VK!E7422
VKFTA	2023	2023	0	VK!F7422
VKFTA	2024	2024	0	VK!G7422
VKFTA	2025	2025	0	VK!H7422
VKFTA	2026	2026	0	VK!I7422
VKFTA	2027	2027	0	VK!J7422
VCFTA	2022	2022	5	VC!D7468
VCFTA	2023	2023	5	VC!E7468
VCFTA	2024	2024	0	VC!F7468

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7468
VCFTA	2026	2026	0	VC!H7468
VCFTA	2027	2027	0	VC!I7468
VN-EAEU	2022	2022	0	EAV!D7448
VN-EAEU	2023	2023	0	EAV!E7448
VN-EAEU	2024	2024	0	EAV!F7448
VN-EAEU	2025	2025	0	EAV!G7448
VN-EAEU	2026	2026	0	EAV!H7448
VN-EAEU	2027	2027	0	EAV!I7448
AHKFTA	2022	2022	*	AKH!D7461
AHKFTA	2023	2023	*	AKH!E7461
AHKFTA	2024	2024	*	AKH!F7461
AHKFTA	2025	2025	*	AKH!G7461
AHKFTA	2026	2026	*	AKH!H7461
AHKFTA	2027	2027	*	AKH!I7461
EVFTA	2022	2022	0	EV-NK!D7465
EVFTA	2023	2023	0	EV-NK!E7465
EVFTA	2024	2024	0	EV-NK!F7465
EVFTA	2025	2025	0	EV-NK!G7465
EVFTA	2026	2026	0	EV-NK!H7465
EVFTA	2027	2027	0	EV-NK!I7465
UKVFTA	2022	2022	0	UKV!D7466
UKVFTA	2023	2023	0	UKV!E7466
UKVFTA	2024	2024	0	UKV!F7466
UKVFTA	2025	2025	0	UKV!G7466
UKVFTA	2026	2026	0	UKV!H7466

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7466
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7416
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7416
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7416
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7416
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7416
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7416
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7416
RCEP A	2022	2022	4,7	RCEPT-A!D7453
RCEP A	2023	2023	4,3	RCEPT-A!E7453
RCEP A	2024	2024	4	RCEPT-A!F7453
RCEP A	2025	2025	3,7	RCEPT-A!G7453
RCEP A	2026	2026	3,3	RCEPT-A!H7453
RCEP A	2027	2027	3	RCEPT-A!I7453
RCEP B	2022	2022	4,7	B!D7453
RCEP B	2023	2023	4,3	B!E7453
RCEP B	2024	2024	4	B!F7453
RCEP B	2025	2025	3,7	B!G7453
RCEP B	2026	2026	3,3	B!H7453
RCEP B	2027	2027	3	B!I7453
RCEP C	2022	2022	*	C!D7453
RCEP C	2023	2023	*	C!E7453
RCEP C	2024	2024	*	C!F7453
RCEP C	2025	2025	*	C!G7453
RCEP C	2026	2026	*	C!H7453
RCEP C	2027	2027	*	C!I7453

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,7	D!D7453
RCEP D	2023	2023	4,4	D!E7453
RCEP D	2024	2024	4,1	D!F7453
RCEP D	2025	2025	3,8	D!G7453
RCEP D	2026	2026	3,4	D!H7453
RCEP D	2027	2027	3,1	D!I7453
RCEP E	2022	2022	4,7	E!D7456
RCEP E	2023	2023	4,3	E!E7456
RCEP E	2024	2024	4	E!F7456
RCEP E	2025	2025	3,7	E!G7456
RCEP E	2026	2026	3,3	E!H7456
RCEP E	2027	2027	3	E!I7456
RCEP F	2022	2022	4,7	F!D7453
RCEP F	2023	2023	4,3	F!E7453
RCEP F	2024	2024	4	F!F7453
RCEP F	2025	2025	3,7	F!G7453
RCEP F	2026	2026	3,3	F!H7453
RCEP F	2027	2027	3	F!I7453
VIFTA	2024	2024	4,3	VI!F6893
VIFTA	2025	2025	3.6	VI!G6893
VIFTA	2026	2026	2.9	VI!H6893
VIFTA	2027	2027	2.1	VI!I6893

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; 4823.20.10 is distinguished from its siblings by: In strips, rolls or sheets.	4823.20.90 Other	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 4823.20.10. 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 4823.20.10 was checked against BT2026 (cell BT2026!N7702), 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.