HS 4823.90.59 detail

HS code	4823.90.59
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: / - - Kraft paper, in rolls of a width of 209 mm, of a kind used as wrapper for dynamite sticks: / - - - Other
Unit	kg/chiếc
Generated	02/11/2026 06:40:40
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/48239059/

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!K7720
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N7720
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7720
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 (-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
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
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

RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
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!E7451
ATIGA	2022	2022	0	AT!E7404
ATIGA	2023	2023	0	AT!F7404
ATIGA	2024	2024	0	AT!G7404
ATIGA	2025	2025	0	AT!H7404
ATIGA	2026	2026	0	AT!I7404
ATIGA	2027	2027	0	AT!J7404
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7454
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7454
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7454
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7454

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7454
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7454
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7455
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7455
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7455
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7455
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7455
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7455
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7456
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7410
AIFTA	30/12/2022	2022	0	AI!F7418
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7418
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7418
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7418
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7418
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7418
VKFTA	2022	2022	0	VK!E7440
VKFTA	2023	2023	0	VK!F7440
VKFTA	2024	2024	0	VK!G7440
VKFTA	2025	2025	0	VK!H7440
VKFTA	2026	2026	0	VK!I7440
VKFTA	2027	2027	0	VK!J7440
VCFTA	2022	2022	4	VC!D7486
VCFTA	2023	2023	2	VC!E7486
VCFTA	2024	2024	0	VC!F7486
VCFTA	2025	2025	0	VC!G7486

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7486
VCFTA	2027	2027	0	VC!I7486
VN-EAEU	2022	2022	0	EAV!D7466
VN-EAEU	2023	2023	0	EAV!E7466
VN-EAEU	2024	2024	0	EAV!F7466
VN-EAEU	2025	2025	0	EAV!G7466
VN-EAEU	2026	2026	0	EAV!H7466
VN-EAEU	2027	2027	0	EAV!I7466
AHKFTA	2022	2022	*	AKH!D7479
AHKFTA	2023	2023	*	AKH!E7479
AHKFTA	2024	2024	*	AKH!F7479
AHKFTA	2025	2025	*	AKH!G7479
AHKFTA	2026	2026	*	AKH!H7479
AHKFTA	2027	2027	*	AKH!I7479
EVFTA	2022	2022	12,5	EV-NK!D7483
EVFTA	2023	2023	10	EV-NK!E7483
EVFTA	2024	2024	7,5	EV-NK!F7483
EVFTA	2025	2025	5	EV-NK!G7483
EVFTA	2026	2026	2,5	EV-NK!H7483
EVFTA	2027	2027	0	EV-NK!I7483
UKVFTA	2022	2022	12,5	UKV!D7484
UKVFTA	2023	2023	10	UKV!E7484
UKVFTA	2024	2024	7,5	UKV!F7484
UKVFTA	2025	2025	5	UKV!G7484
UKVFTA	2026	2026	2,5	UKV!H7484
UKVFTA	2027	2027	0	UKV!I7484

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7434
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7434
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7434
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7434
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7434
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7434
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7434
RCEP A	2022	2022	19	RCEPT-A!D7471
RCEP A	2023	2023	18	RCEPT-A!E7471
RCEP A	2024	2024	17	RCEPT-A!F7471
RCEP A	2025	2025	16	RCEPT-A!G7471
RCEP A	2026	2026	15	RCEPT-A!H7471
RCEP A	2027	2027	14	RCEPT-A!I7471
RCEP B	2022	2022	20	B!D7471
RCEP B	2023	2023	20	B!E7471
RCEP B	2024	2024	20	B!F7471
RCEP B	2025	2025	20	B!G7471
RCEP B	2026	2026	20	B!H7471
RCEP B	2027	2027	20	B!I7471
RCEP C	2022	2022	*	C!D7471
RCEP C	2023	2023	*	C!E7471
RCEP C	2024	2024	*	C!F7471
RCEP C	2025	2025	*	C!G7471
RCEP C	2026	2026	*	C!H7471
RCEP C	2027	2027	*	C!I7471
RCEP D	2022	2022	20	D!D7471

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E7471
RCEP D	2024	2024	20	D!F7471
RCEP D	2025	2025	20	D!G7471
RCEP D	2026	2026	20	D!H7471
RCEP D	2027	2027	20	D!I7471
RCEP E	2022	2022	20	E!D7474
RCEP E	2023	2023	20	E!E7474
RCEP E	2024	2024	20	E!F7474
RCEP E	2025	2025	20	E!G7474
RCEP E	2026	2026	20	E!H7474
RCEP E	2027	2027	20	E!I7474
RCEP F	2022	2022	20	F!D7471
RCEP F	2023	2023	20	F!E7471
RCEP F	2024	2024	20	F!F7471
RCEP F	2025	2025	20	F!G7471
RCEP F	2026	2026	20	F!H7471
RCEP F	2027	2027	20	F!I7471
VIFTA	2024	2024	18	VI!F6911
VIFTA	2025	2025	16	VI!G6911
VIFTA	2026	2026	14	VI!H6911
VIFTA	2027	2027	12	VI!I6911

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 A) 15%, RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, VIFTA 14%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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; 4823.90.59 is distinguished from its siblings by: Other.	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; 4823.90.40 Paper tube sets of a kind used for the manufacture of fireworks; 4823.90.51 Weighing 150 g/m2 or less; 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 4823.90.59. 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 4823.90.59 was checked against BT2026 (cell BT2026!N7720), 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.