Vietnam Tariff Intelligence

HS 4823.90.91 detail

HS code	4823.90.91
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: / - - Other: / - - - Silicone paper
Unit	kg/chiếc
Generated	11/11/2026 09:47:09
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/48239091/

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!K7724
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7724
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7724
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	8	8%	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!E7455
ATIGA	2022	2022	0	AT!E7408
ATIGA	2023	2023	0	AT!F7408
ATIGA	2024	2024	0	AT!G7408
ATIGA	2025	2025	0	AT!H7408
ATIGA	2026	2026	0	AT!I7408
ATIGA	2027	2027	0	AT!J7408
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E7458
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7458
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7458

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7458
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7458
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7458
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7459
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7459
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7459
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7459
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7459
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7459
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7460
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7414
AIFTA	30/12/2022	2022	0	AI!F7422
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7422
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7422
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7422
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7422
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7422
VKFTA	2022	2022	0	VK!E7444
VKFTA	2023	2023	0	VK!F7444
VKFTA	2024	2024	0	VK!G7444
VKFTA	2025	2025	0	VK!H7444
VKFTA	2026	2026	0	VK!I7444
VKFTA	2027	2027	0	VK!J7444
VCFTA	2022	2022	2	VC!D7490
VCFTA	2023	2023	1	VC!E7490
VCFTA	2024	2024	0	VC!F7490

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7490
VCFTA	2026	2026	0	VC!H7490
VCFTA	2027	2027	0	VC!I7490
VN-EAEU	2022	2022	0	EAV!D7470
VN-EAEU	2023	2023	0	EAV!E7470
VN-EAEU	2024	2024	0	EAV!F7470
VN-EAEU	2025	2025	0	EAV!G7470
VN-EAEU	2026	2026	0	EAV!H7470
VN-EAEU	2027	2027	0	EAV!I7470
AHKFTA	2022	2022	*	AKH!D7483
AHKFTA	2023	2023	*	AKH!E7483
AHKFTA	2024	2024	*	AKH!F7483
AHKFTA	2025	2025	*	AKH!G7483
AHKFTA	2026	2026	*	AKH!H7483
AHKFTA	2027	2027	*	AKH!I7483
EVFTA	2022	2022	12,5	EV-NK!D7487
EVFTA	2023	2023	10	EV-NK!E7487
EVFTA	2024	2024	7,5	EV-NK!F7487
EVFTA	2025	2025	5	EV-NK!G7487
EVFTA	2026	2026	2,5	EV-NK!H7487
EVFTA	2027	2027	0	EV-NK!I7487
UKVFTA	2022	2022	12,5	UKV!D7488
UKVFTA	2023	2023	10	UKV!E7488
UKVFTA	2024	2024	7,5	UKV!F7488
UKVFTA	2025	2025	5	UKV!G7488
UKVFTA	2026	2026	2,5	UKV!H7488

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7488
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7438
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7438
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7438
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7438
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7438
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7438
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7438
RCEP A	2022	2022	19	RCEPT-A!D7475
RCEP A	2023	2023	18	RCEPT-A!E7475
RCEP A	2024	2024	17	RCEPT-A!F7475
RCEP A	2025	2025	16	RCEPT-A!G7475
RCEP A	2026	2026	15	RCEPT-A!H7475
RCEP A	2027	2027	14	RCEPT-A!I7475
RCEP B	2022	2022	20	B!D7475
RCEP B	2023	2023	20	B!E7475
RCEP B	2024	2024	20	B!F7475
RCEP B	2025	2025	20	B!G7475
RCEP B	2026	2026	20	B!H7475
RCEP B	2027	2027	20	B!I7475
RCEP C	2022	2022	*	C!D7475
RCEP C	2023	2023	*	C!E7475
RCEP C	2024	2024	*	C!F7475
RCEP C	2025	2025	*	C!G7475
RCEP C	2026	2026	*	C!H7475
RCEP C	2027	2027	*	C!I7475

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D7475
RCEP D	2023	2023	20	D!E7475
RCEP D	2024	2024	20	D!F7475
RCEP D	2025	2025	20	D!G7475
RCEP D	2026	2026	20	D!H7475
RCEP D	2027	2027	20	D!I7475
RCEP E	2022	2022	20	E!D7478
RCEP E	2023	2023	20	E!E7478
RCEP E	2024	2024	20	E!F7478
RCEP E	2025	2025	20	E!G7478
RCEP E	2026	2026	20	E!H7478
RCEP E	2027	2027	20	E!I7478
RCEP F	2022	2022	20	F!D7475
RCEP F	2023	2023	20	F!E7475
RCEP F	2024	2024	20	F!F7475
RCEP F	2025	2025	20	F!G7475
RCEP F	2026	2026	20	F!H7475
RCEP F	2027	2027	20	F!I7475
VIFTA	2024	2024	16	VI!F6915
VIFTA	2025	2025	12	VI!G6915
VIFTA	2026	2026	8	VI!H6915
VIFTA	2027	2027	4	VI!I6915

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; 4823.90.91 is distinguished from its siblings by: Silicone paper.	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; 4823.90.59 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 4823.90.91. 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 4823.90.91 was checked against BT2026 (cell BT2026!N7724), 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.