Vietnam Tariff Intelligence

# Detalle del SA 4809.90.10

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|---|---|
| **Código SA** | 4809.90.10 |
| **Descripción** | Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets / - Other: / - - Carbon paper and similar copying papers |
| **Unidad** | kg |
| **Generado** | 02/11/2026 15:32:37 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://mail.vietnamtariff.com/hs-code/48099010/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7537 |
| Preferencial (NMF) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N7537 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7537 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-CN) | 0% (excepto CN) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 14 | 14% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Anexo B) | 20 | 20% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 20 | 20% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 20 | 20% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 20 | 20% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |
| AHKFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo C) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E7253 |
| ATIGA | 2022 | 2022 | 0 | AT!E7208 |
| ATIGA | 2023 | 2023 | 0 | AT!F7208 |
| ATIGA | 2024 | 2024 | 0 | AT!G7208 |
| ATIGA | 2025 | 2025 | 0 | AT!H7208 |
| ATIGA | 2026 | 2026 | 0 | AT!I7208 |
| ATIGA | 2027 | 2027 | 0 | AT!J7208 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 1 | AJ!E7258 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F7258 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G7258 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H7258 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I7258 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J7258 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E7259 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F7259 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G7259 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H7259 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I7259 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J7259 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F7260 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H7214 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F7216 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G7216 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H7216 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I7216 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J7216 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K7216 |
| VKFTA | 2022 | 2022 | 0 | VK!E7244 |
| VKFTA | 2023 | 2023 | 0 | VK!F7244 |
| VKFTA | 2024 | 2024 | 0 | VK!G7244 |
| VKFTA | 2025 | 2025 | 0 | VK!H7244 |
| VKFTA | 2026 | 2026 | 0 | VK!I7244 |
| VKFTA | 2027 | 2027 | 0 | VK!J7244 |
| VCFTA | 2022 | 2022 | 4 | VC!D7290 |
| VCFTA | 2023 | 2023 | 2 | VC!E7290 |
| VCFTA | 2024 | 2024 | 0 | VC!F7290 |
| VCFTA | 2025 | 2025 | 0 | VC!G7290 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H7290 |
| VCFTA | 2027 | 2027 | 0 | VC!I7290 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D7270 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E7270 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F7270 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G7270 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H7270 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I7270 |
| AHKFTA | 2022 | 2022 | * | AKH!D7279 |
| AHKFTA | 2023 | 2023 | * | AKH!E7279 |
| AHKFTA | 2024 | 2024 | * | AKH!F7279 |
| AHKFTA | 2025 | 2025 | * | AKH!G7279 |
| AHKFTA | 2026 | 2026 | * | AKH!H7279 |
| AHKFTA | 2027 | 2027 | * | AKH!I7279 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D7271 |
| EVFTA | 2023 | 2023 | 10 | EV-NK!E7271 |
| EVFTA | 2024 | 2024 | 7,5 | EV-NK!F7271 |
| EVFTA | 2025 | 2025 | 5 | EV-NK!G7271 |
| EVFTA | 2026 | 2026 | 2,5 | EV-NK!H7271 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I7271 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D7272 |
| UKVFTA | 2023 | 2023 | 10 | UKV!E7272 |
| UKVFTA | 2024 | 2024 | 7,5 | UKV!F7272 |
| UKVFTA | 2025 | 2025 | 5 | UKV!G7272 |
| UKVFTA | 2026 | 2026 | 2,5 | UKV!H7272 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I7272 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D7238 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E7238 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F7238 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G7238 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H7238 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I7238 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J7238 |
| RCEP A | 2022 | 2022 | 19 | RCEPT-A!D7273 |
| RCEP A | 2023 | 2023 | 18 | RCEPT-A!E7273 |
| RCEP A | 2024 | 2024 | 17 | RCEPT-A!F7273 |
| RCEP A | 2025 | 2025 | 16 | RCEPT-A!G7273 |
| RCEP A | 2026 | 2026 | 15 | RCEPT-A!H7273 |
| RCEP A | 2027 | 2027 | 14 | RCEPT-A!I7273 |
| RCEP B | 2022 | 2022 | 20 | B!D7273 |
| RCEP B | 2023 | 2023 | 20 | B!E7273 |
| RCEP B | 2024 | 2024 | 20 | B!F7273 |
| RCEP B | 2025 | 2025 | 20 | B!G7273 |
| RCEP B | 2026 | 2026 | 20 | B!H7273 |
| RCEP B | 2027 | 2027 | 20 | B!I7273 |
| RCEP C | 2022 | 2022 | * | C!D7273 |
| RCEP C | 2023 | 2023 | * | C!E7273 |
| RCEP C | 2024 | 2024 | * | C!F7273 |
| RCEP C | 2025 | 2025 | * | C!G7273 |
| RCEP C | 2026 | 2026 | * | C!H7273 |
| RCEP C | 2027 | 2027 | * | C!I7273 |
| RCEP D | 2022 | 2022 | 20 | D!D7273 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 20 | D!E7273 |
| RCEP D | 2024 | 2024 | 20 | D!F7273 |
| RCEP D | 2025 | 2025 | 20 | D!G7273 |
| RCEP D | 2026 | 2026 | 20 | D!H7273 |
| RCEP D | 2027 | 2027 | 20 | D!I7273 |
| RCEP E | 2022 | 2022 | 20 | E!D7276 |
| RCEP E | 2023 | 2023 | 20 | E!E7276 |
| RCEP E | 2024 | 2024 | 20 | E!F7276 |
| RCEP E | 2025 | 2025 | 20 | E!G7276 |
| RCEP E | 2026 | 2026 | 20 | E!H7276 |
| RCEP E | 2027 | 2027 | 20 | E!I7276 |
| RCEP F | 2022 | 2022 | 20 | F!D7273 |
| RCEP F | 2023 | 2023 | 20 | F!E7273 |
| RCEP F | 2024 | 2024 | 20 | F!F7273 |
| RCEP F | 2025 | 2025 | 20 | F!G7273 |
| RCEP F | 2026 | 2026 | 20 | F!H7273 |
| RCEP F | 2027 | 2027 | 20 | F!I7273 |
| VIFTA | 2024 | 2024 | 18 | VI!F6728 |
| VIFTA | 2025 | 2025 | 16 | VI!G6728 |
| VIFTA | 2026 | 2026 | 14 | VI!H6728 |
| VIFTA | 2027 | 2027 | 12 | VI!I6728 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Anexo B) 20%, RCEP (Anexo D) 20%, RCEP (Anexo E) 20%, RCEP (Anexo 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. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 4809.90 has 2 lines; 4809.90.10 is distinguished from its siblings by: Carbon paper and similar copying papers. | 4809.90.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4809.90.10. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 20% for 4809.90.10 was checked against BT2026 (cell BT2026!N7537), 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. | Cotejado con el archivo arancelario de origen |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.