Vietnam Tariff Intelligence

# Detalle del SA 4823.90.92

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|---|---|
| **Código SA** | 4823.90.92 |
| **Descripción** | 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: / - - - Joss paper |
| **Unidad** | kg/chiếc |
| **Generado** | 31/10/2026 22:41:37 |
| **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/48239092/ |

## 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!K7725 |
| Preferencial (NMF) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N7725 |
| IVA | 10/8 | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL2 | | BT2026!Q7725 |
| Impuesto especial al consumo | 70 | 70% | 66/2025/QH15 | 2025-06-14 | BT2026!CG7725 |
| 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 (-KH, TH, CN) | 0% (excepto KH, TH, 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(-KH) | 0% (excepto KH) | 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 |
| VIFTA | 11.4 | 11,4% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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!E7456 |
| ATIGA | 2022 | 2022 | 0 | AT!E7409 |
| ATIGA | 2023 | 2023 | 0 | AT!F7409 |
| ATIGA | 2024 | 2024 | 0 | AT!G7409 |
| ATIGA | 2025 | 2025 | 0 | AT!H7409 |
| ATIGA | 2026 | 2026 | 0 | AT!I7409 |
| ATIGA | 2027 | 2027 | 0 | AT!J7409 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E7459 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F7459 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G7459 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H7459 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I7459 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J7459 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E7460 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F7460 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G7460 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H7460 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I7460 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J7460 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F7461 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H7415 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F7423 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G7423 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H7423 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I7423 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J7423 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K7423 |
| VKFTA | 2022 | 2022 | 0 | VK!E7445 |
| VKFTA | 2023 | 2023 | 0 | VK!F7445 |
| VKFTA | 2024 | 2024 | 0 | VK!G7445 |
| VKFTA | 2025 | 2025 | 0 | VK!H7445 |
| VKFTA | 2026 | 2026 | 0 | VK!I7445 |
| VKFTA | 2027 | 2027 | 0 | VK!J7445 |
| VCFTA | 2022 | 2022 | 5 | VC!D7491 |
| VCFTA | 2023 | 2023 | 2 | VC!E7491 |
| VCFTA | 2024 | 2024 | 0 | VC!F7491 |
| VCFTA | 2025 | 2025 | 0 | VC!G7491 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H7491 |
| VCFTA | 2027 | 2027 | 0 | VC!I7491 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D7471 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E7471 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F7471 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G7471 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H7471 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I7471 |
| AHKFTA | 2022 | 2022 | * | AKH!D7484 |
| AHKFTA | 2023 | 2023 | * | AKH!E7484 |
| AHKFTA | 2024 | 2024 | * | AKH!F7484 |
| AHKFTA | 2025 | 2025 | * | AKH!G7484 |
| AHKFTA | 2026 | 2026 | * | AKH!H7484 |
| AHKFTA | 2027 | 2027 | * | AKH!I7484 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D7488 |
| EVFTA | 2023 | 2023 | 10 | EV-NK!E7488 |
| EVFTA | 2024 | 2024 | 7,5 | EV-NK!F7488 |
| EVFTA | 2025 | 2025 | 5 | EV-NK!G7488 |
| EVFTA | 2026 | 2026 | 2,5 | EV-NK!H7488 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I7488 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D7489 |
| UKVFTA | 2023 | 2023 | 10 | UKV!E7489 |
| UKVFTA | 2024 | 2024 | 7,5 | UKV!F7489 |
| UKVFTA | 2025 | 2025 | 5 | UKV!G7489 |
| UKVFTA | 2026 | 2026 | 2,5 | UKV!H7489 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I7489 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D7439 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E7439 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F7439 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G7439 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H7439 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I7439 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J7439 |
| RCEP A | 2022 | 2022 | 19 | RCEPT-A!D7476 |
| RCEP A | 2023 | 2023 | 18 | RCEPT-A!E7476 |
| RCEP A | 2024 | 2024 | 17 | RCEPT-A!F7476 |
| RCEP A | 2025 | 2025 | 16 | RCEPT-A!G7476 |
| RCEP A | 2026 | 2026 | 15 | RCEPT-A!H7476 |
| RCEP A | 2027 | 2027 | 14 | RCEPT-A!I7476 |
| RCEP B | 2022 | 2022 | 20 | B!D7476 |
| RCEP B | 2023 | 2023 | 20 | B!E7476 |
| RCEP B | 2024 | 2024 | 20 | B!F7476 |
| RCEP B | 2025 | 2025 | 20 | B!G7476 |
| RCEP B | 2026 | 2026 | 20 | B!H7476 |
| RCEP B | 2027 | 2027 | 20 | B!I7476 |
| RCEP C | 2022 | 2022 | * | C!D7476 |
| RCEP C | 2023 | 2023 | * | C!E7476 |
| RCEP C | 2024 | 2024 | * | C!F7476 |
| RCEP C | 2025 | 2025 | * | C!G7476 |
| RCEP C | 2026 | 2026 | * | C!H7476 |
| RCEP C | 2027 | 2027 | * | C!I7476 |
| RCEP D | 2022 | 2022 | 20 | D!D7476 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 20 | D!E7476 |
| RCEP D | 2024 | 2024 | 20 | D!F7476 |
| RCEP D | 2025 | 2025 | 20 | D!G7476 |
| RCEP D | 2026 | 2026 | 20 | D!H7476 |
| RCEP D | 2027 | 2027 | 20 | D!I7476 |
| RCEP E | 2022 | 2022 | 20 | E!D7479 |
| RCEP E | 2023 | 2023 | 20 | E!E7479 |
| RCEP E | 2024 | 2024 | 20 | E!F7479 |
| RCEP E | 2025 | 2025 | 20 | E!G7479 |
| RCEP E | 2026 | 2026 | 20 | E!H7479 |
| RCEP E | 2027 | 2027 | 20 | E!I7479 |
| RCEP F | 2022 | 2022 | 20 | F!D7476 |
| RCEP F | 2023 | 2023 | 20 | F!E7476 |
| RCEP F | 2024 | 2024 | 20 | F!F7476 |
| RCEP F | 2025 | 2025 | 20 | F!G7476 |
| RCEP F | 2026 | 2026 | 20 | F!H7476 |
| RCEP F | 2027 | 2027 | 20 | F!I7476 |
| VIFTA | 2024 | 2024 | 17.1 | VI!F6916 |
| VIFTA | 2025 | 2025 | 14.3 | VI!G6916 |
| VIFTA | 2026 | 2026 | 11.4 | VI!H6916 |
| VIFTA | 2027 | 2027 | 8.6 | VI!I6916 |

## Asesoría y advertencias

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg) | | 23/2019/QĐ-TTg | Read the referenced instruments. | Instrumento citado en la fuente; vigencia no verificada |
| 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 4823.90 has 14 lines; 4823.90.92 is distinguished from its siblings by: Joss 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. | 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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL2: Vàng mã, hàng mã, không bao gồm hàng mã là đồ chơi trẻ em và đồ dùng dạy học | | 174/2025/NĐ-CP - PL2 | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II). | No verificado – requiere comprobación |
| TAX-002 | YELLOW | Subject to excise tax | The excise column shows "70". | | 66/2025/QH15 | Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4823.90.92. 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 4823.90.92 was checked against BT2026 (cell BT2026!N7725), 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 |

## Política de la partida

| Política de la partida |
|---|
| HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg) |
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) |

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.