Vietnam Tariff Intelligence

HS 4816.90.90 detail

HS code	4816.90.90
Description	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes / - Other: / - - Other
Unit	kg
Generated	12/11/2026 13:57:57
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://mail.vietnamtariff.com/hs-code/48169090/

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!K7659
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7659
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7659
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
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
RCEP (Annex A)	15	15%	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

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!E7383
ATIGA	2022	2022	0	AT!E7336
ATIGA	2023	2023	0	AT!F7336
ATIGA	2024	2024	0	AT!G7336
ATIGA	2025	2025	0	AT!H7336
ATIGA	2026	2026	0	AT!I7336
ATIGA	2027	2027	0	AT!J7336
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E7386
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7386
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7386

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7386
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7386
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7386
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7387
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7387
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7387
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7387
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7387
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7387
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7388
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7342
AIFTA	30/12/2022	2022	0	AI!F7350
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7350
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7350
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7350
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7350
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7350
VKFTA	2022	2022	0	VK!E7372
VKFTA	2023	2023	0	VK!F7372
VKFTA	2024	2024	0	VK!G7372
VKFTA	2025	2025	0	VK!H7372
VKFTA	2026	2026	0	VK!I7372
VKFTA	2027	2027	0	VK!J7372
VCFTA	2022	2022	4	VC!D7418
VCFTA	2023	2023	2	VC!E7418
VCFTA	2024	2024	0	VC!F7418

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7418
VCFTA	2026	2026	0	VC!H7418
VCFTA	2027	2027	0	VC!I7418
VN-EAEU	2022	2022	0	EAV!D7398
VN-EAEU	2023	2023	0	EAV!E7398
VN-EAEU	2024	2024	0	EAV!F7398
VN-EAEU	2025	2025	0	EAV!G7398
VN-EAEU	2026	2026	0	EAV!H7398
VN-EAEU	2027	2027	0	EAV!I7398
AHKFTA	2022	2022	*	AKH!D7411
AHKFTA	2023	2023	*	AKH!E7411
AHKFTA	2024	2024	*	AKH!F7411
AHKFTA	2025	2025	*	AKH!G7411
AHKFTA	2026	2026	*	AKH!H7411
AHKFTA	2027	2027	*	AKH!I7411
EVFTA	2022	2022	12,5	EV-NK!D7415
EVFTA	2023	2023	10	EV-NK!E7415
EVFTA	2024	2024	7,5	EV-NK!F7415
EVFTA	2025	2025	5	EV-NK!G7415
EVFTA	2026	2026	2,5	EV-NK!H7415
EVFTA	2027	2027	0	EV-NK!I7415
UKVFTA	2022	2022	12,5	UKV!D7416
UKVFTA	2023	2023	10	UKV!E7416
UKVFTA	2024	2024	7,5	UKV!F7416
UKVFTA	2025	2025	5	UKV!G7416
UKVFTA	2026	2026	2,5	UKV!H7416

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7416
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7366
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7366
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7366
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7366
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7366
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7366
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7366
RCEP A	2022	2022	19	RCEPT-A!D7403
RCEP A	2023	2023	18	RCEPT-A!E7403
RCEP A	2024	2024	17	RCEPT-A!F7403
RCEP A	2025	2025	16	RCEPT-A!G7403
RCEP A	2026	2026	15	RCEPT-A!H7403
RCEP A	2027	2027	14	RCEPT-A!I7403
RCEP B	2022	2022	20	B!D7403
RCEP B	2023	2023	20	B!E7403
RCEP B	2024	2024	20	B!F7403
RCEP B	2025	2025	20	B!G7403
RCEP B	2026	2026	20	B!H7403
RCEP B	2027	2027	20	B!I7403
RCEP C	2022	2022	*	C!D7403
RCEP C	2023	2023	*	C!E7403
RCEP C	2024	2024	*	C!F7403
RCEP C	2025	2025	*	C!G7403
RCEP C	2026	2026	*	C!H7403
RCEP C	2027	2027	*	C!I7403

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D7403
RCEP D	2023	2023	20	D!E7403
RCEP D	2024	2024	20	D!F7403
RCEP D	2025	2025	20	D!G7403
RCEP D	2026	2026	20	D!H7403
RCEP D	2027	2027	20	D!I7403
RCEP E	2022	2022	20	E!D7406
RCEP E	2023	2023	20	E!E7406
RCEP E	2024	2024	20	E!F7406
RCEP E	2025	2025	20	E!G7406
RCEP E	2026	2026	20	E!H7406
RCEP E	2027	2027	20	E!I7406
RCEP F	2022	2022	20	F!D7403
RCEP F	2023	2023	20	F!E7403
RCEP F	2024	2024	20	F!F7403
RCEP F	2025	2025	20	F!G7403
RCEP F	2026	2026	20	F!H7403
RCEP F	2027	2027	20	F!I7403
VIFTA	2024	2024	18	VI!F6850
VIFTA	2025	2025	16	VI!G6850
VIFTA	2026	2026	14	VI!H6850
VIFTA	2027	2027	12	VI!I6850

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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 4816.90 has 6 lines; 4816.90.90 is distinguished from its siblings by: Other.	4816.90.10 Carbon paper; 4816.90.20 Other copying paper; 4816.90.30 Offset plates; 4816.90.40 Heat transfer paper; 4816.90.50 Other, in rolls of a width exceeding 15 cm but not exceeding 36 cm	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 4816.90.90. 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 4816.90.90 was checked against BT2026 (cell BT2026!N7659), 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

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.