Vietnam Tariff Intelligence

HS 4819.30.00 detail

HS code	4819.30.00
Description	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like / - Sacks and bags, having a base of a width of 40 cm or more
Unit	kg/chiếc
Generated	05/11/2026 10:18:02
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/48193000/

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!K7675
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7675
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7675
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E7402
ATIGA	2022	2022	0	AT!E7355
ATIGA	2023	2023	0	AT!F7355
ATIGA	2024	2024	0	AT!G7355
ATIGA	2025	2025	0	AT!H7355
ATIGA	2026	2026	0	AT!I7355
ATIGA	2027	2027	0	AT!J7355
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7405
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7405
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7405
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7405

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7405
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7405
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7406
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7406
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7406
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7406
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7406
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7406
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7407
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7361
AIFTA	30/12/2022	2022	*	AI!F7369
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G7369
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H7369
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I7369
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J7369
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K7369
VKFTA	2022	2022	0	VK!E7391
VKFTA	2023	2023	0	VK!F7391
VKFTA	2024	2024	0	VK!G7391
VKFTA	2025	2025	0	VK!H7391
VKFTA	2026	2026	0	VK!I7391
VKFTA	2027	2027	0	VK!J7391
VCFTA	2022	2022	0	VC!D7437
VCFTA	2023	2023	0	VC!E7437
VCFTA	2024	2024	0	VC!F7437
VCFTA	2025	2025	0	VC!G7437

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7437
VCFTA	2027	2027	0	VC!I7437
VN-EAEU	2022	2022	0	EAV!D7417
VN-EAEU	2023	2023	0	EAV!E7417
VN-EAEU	2024	2024	0	EAV!F7417
VN-EAEU	2025	2025	0	EAV!G7417
VN-EAEU	2026	2026	0	EAV!H7417
VN-EAEU	2027	2027	0	EAV!I7417
AHKFTA	2022	2022	20	AKH!D7430
AHKFTA	2023	2023	20	AKH!E7430
AHKFTA	2024	2024	20	AKH!F7430
AHKFTA	2025	2025	20	AKH!G7430
AHKFTA	2026	2026	20	AKH!H7430
AHKFTA	2027	2027	20	AKH!I7430
EVFTA	2022	2022	12,5	EV-NK!D7434
EVFTA	2023	2023	10	EV-NK!E7434
EVFTA	2024	2024	7,5	EV-NK!F7434
EVFTA	2025	2025	5	EV-NK!G7434
EVFTA	2026	2026	2,5	EV-NK!H7434
EVFTA	2027	2027	0	EV-NK!I7434
UKVFTA	2022	2022	12,5	UKV!D7435
UKVFTA	2023	2023	10	UKV!E7435
UKVFTA	2024	2024	7,5	UKV!F7435
UKVFTA	2025	2025	5	UKV!G7435
UKVFTA	2026	2026	2,5	UKV!H7435
UKVFTA	2027	2027	0	UKV!I7435

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7385
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7385
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7385
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7385
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7385
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7385
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7385
RCEP A	2022	2022	18	RCEPT-A!D7422
RCEP A	2023	2023	16	RCEPT-A!E7422
RCEP A	2024	2024	14	RCEPT-A!F7422
RCEP A	2025	2025	12	RCEPT-A!G7422
RCEP A	2026	2026	10	RCEPT-A!H7422
RCEP A	2027	2027	8	RCEPT-A!I7422
RCEP B	2022	2022	18	B!D7422
RCEP B	2023	2023	16	B!E7422
RCEP B	2024	2024	14	B!F7422
RCEP B	2025	2025	12	B!G7422
RCEP B	2026	2026	10	B!H7422
RCEP B	2027	2027	8	B!I7422
RCEP C	2022	2022	18	C!D7422
RCEP C	2023	2023	16	C!E7422
RCEP C	2024	2024	14	C!F7422
RCEP C	2025	2025	12	C!G7422
RCEP C	2026	2026	10	C!H7422
RCEP C	2027	2027	8	C!I7422
RCEP D	2022	2022	18,2	D!D7422

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	16,4	D!E7422
RCEP D	2024	2024	14,5	D!F7422
RCEP D	2025	2025	12,7	D!G7422
RCEP D	2026	2026	10,9	D!H7422
RCEP D	2027	2027	9,1	D!I7422
RCEP E	2022	2022	18	E!D7425
RCEP E	2023	2023	16	E!E7425
RCEP E	2024	2024	14	E!F7425
RCEP E	2025	2025	12	E!G7425
RCEP E	2026	2026	10	E!H7425
RCEP E	2027	2027	8	E!I7425
RCEP F	2022	2022	18	F!D7422
RCEP F	2023	2023	16	F!E7422
RCEP F	2024	2024	14	F!F7422
RCEP F	2025	2025	12	F!G7422
RCEP F	2026	2026	10	F!H7422
RCEP F	2027	2027	8	F!I7422
VIFTA	2024	2024	16	VI!F6866
VIFTA	2025	2025	12	VI!G6866
VIFTA	2026	2026	8	VI!H6866
VIFTA	2027	2027	4	VI!I6866

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	AHKFTA 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
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 4819.30.00. 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 4819.30.00 was checked against BT2026 (cell BT2026!N7675), 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.