Vietnam Tariff Intelligence

HS 4820.90.00 detail

HS code	4820.90.00
Description	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard / - Other
Unit	kg/chiếc
Generated	12/11/2026 01:15:33
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/48209000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7685
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N7685
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7685
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, CN)	0% (except KH, CN)	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	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	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!E7413
ATIGA	2022	2022	0	AT!E7366
ATIGA	2023	2023	0	AT!F7366
ATIGA	2024	2024	0	AT!G7366
ATIGA	2025	2025	0	AT!H7366
ATIGA	2026	2026	0	AT!I7366
ATIGA	2027	2027	0	AT!J7366
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7416
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7416
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7416
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7416

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7416
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7416
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7417
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7417
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7417
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7417
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7417
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7417
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7418
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7372
AIFTA	30/12/2022	2022	5	AI!F7380
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G7380
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H7380
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I7380
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J7380
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K7380
VKFTA	2022	2022	0	VK!E7402
VKFTA	2023	2023	0	VK!F7402
VKFTA	2024	2024	0	VK!G7402
VKFTA	2025	2025	0	VK!H7402
VKFTA	2026	2026	0	VK!I7402
VKFTA	2027	2027	0	VK!J7402
VCFTA	2022	2022	5	VC!D7448
VCFTA	2023	2023	3	VC!E7448
VCFTA	2024	2024	0	VC!F7448
VCFTA	2025	2025	0	VC!G7448

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7448
VCFTA	2027	2027	0	VC!I7448
VN-EAEU	2022	2022	0	EAV!D7428
VN-EAEU	2023	2023	0	EAV!E7428
VN-EAEU	2024	2024	0	EAV!F7428
VN-EAEU	2025	2025	0	EAV!G7428
VN-EAEU	2026	2026	0	EAV!H7428
VN-EAEU	2027	2027	0	EAV!I7428
AHKFTA	2022	2022	*	AKH!D7441
AHKFTA	2023	2023	*	AKH!E7441
AHKFTA	2024	2024	*	AKH!F7441
AHKFTA	2025	2025	*	AKH!G7441
AHKFTA	2026	2026	*	AKH!H7441
AHKFTA	2027	2027	*	AKH!I7441
EVFTA	2022	2022	15,6	EV-NK!D7445
EVFTA	2023	2023	12,5	EV-NK!E7445
EVFTA	2024	2024	9,3	EV-NK!F7445
EVFTA	2025	2025	6,2	EV-NK!G7445
EVFTA	2026	2026	3,1	EV-NK!H7445
EVFTA	2027	2027	0	EV-NK!I7445
UKVFTA	2022	2022	15,6	UKV!D7446
UKVFTA	2023	2023	12,5	UKV!E7446
UKVFTA	2024	2024	9,3	UKV!F7446
UKVFTA	2025	2025	6,2	UKV!G7446
UKVFTA	2026	2026	3,1	UKV!H7446
UKVFTA	2027	2027	0	UKV!I7446

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7396
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7396
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7396
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7396
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7396
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7396
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7396
RCEP A	2022	2022	25	RCEPT-A!D7433
RCEP A	2023	2023	25	RCEPT-A!E7433
RCEP A	2024	2024	25	RCEPT-A!F7433
RCEP A	2025	2025	25	RCEPT-A!G7433
RCEP A	2026	2026	25	RCEPT-A!H7433
RCEP A	2027	2027	25	RCEPT-A!I7433
RCEP B	2022	2022	25	B!D7433
RCEP B	2023	2023	25	B!E7433
RCEP B	2024	2024	25	B!F7433
RCEP B	2025	2025	25	B!G7433
RCEP B	2026	2026	25	B!H7433
RCEP B	2027	2027	25	B!I7433
RCEP C	2022	2022	*	C!D7433
RCEP C	2023	2023	*	C!E7433
RCEP C	2024	2024	*	C!F7433
RCEP C	2025	2025	*	C!G7433
RCEP C	2026	2026	*	C!H7433
RCEP C	2027	2027	*	C!I7433
RCEP D	2022	2022	25	D!D7433

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	25	D!E7433
RCEP D	2024	2024	25	D!F7433
RCEP D	2025	2025	25	D!G7433
RCEP D	2026	2026	25	D!H7433
RCEP D	2027	2027	25	D!I7433
RCEP E	2022	2022	25	E!D7436
RCEP E	2023	2023	25	E!E7436
RCEP E	2024	2024	25	E!F7436
RCEP E	2025	2025	25	E!G7436
RCEP E	2026	2026	25	E!H7436
RCEP E	2027	2027	25	E!I7436
RCEP F	2022	2022	25	F!D7433
RCEP F	2023	2023	25	F!E7433
RCEP F	2024	2024	25	F!F7433
RCEP F	2025	2025	25	F!G7433
RCEP F	2026	2026	25	F!H7433
RCEP F	2027	2027	25	F!I7433
VIFTA	2024	2024	21.4	VI!F6876
VIFTA	2025	2025	17.9	VI!G6876
VIFTA	2026	2026	14.3	VI!H6876
VIFTA	2027	2027	10.7	VI!I6876

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 A) 25%, RCEP (Annex B) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 4820.90.00. 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 25% for 4820.90.00 was checked against BT2026 (cell BT2026!N7685), 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.