Vietnam Tariff Intelligence

HS 4821.90.10 detail

HS code	4821.90.10
Description	Paper or paperboard labels of all kinds, whether or not printed / - Other: / - - Labels 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
Unit	kg/chiếc
Generated	08/11/2026 02:36:27
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/48219010/

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!K7691
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7691
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7691
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 (-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
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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AIFTA	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
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!E7420
ATIGA	2022	2022	0	AT!E7373
ATIGA	2023	2023	0	AT!F7373
ATIGA	2024	2024	0	AT!G7373
ATIGA	2025	2025	0	AT!H7373
ATIGA	2026	2026	0	AT!I7373
ATIGA	2027	2027	0	AT!J7373
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7423
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7423
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7423

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7423
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7423
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7423
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7424
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7424
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7424
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7424
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7424
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7424
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F7425
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7379
AIFTA	30/12/2022	2022	24	AI!F7387
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G7387
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H7387
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I7387
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J7387
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K7387
VKFTA	2022	2022	5	VK!E7409
VKFTA	2023	2023	5	VK!F7409
VKFTA	2024	2024	5	VK!G7409
VKFTA	2025	2025	5	VK!H7409
VKFTA	2026	2026	5	VK!I7409
VKFTA	2027	2027	5	VK!J7409
VCFTA	2022	2022	5	VC!D7455
VCFTA	2023	2023	2	VC!E7455
VCFTA	2024	2024	0	VC!F7455

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7455
VCFTA	2026	2026	0	VC!H7455
VCFTA	2027	2027	0	VC!I7455
VN-EAEU	2022	2022	0	EAV!D7435
VN-EAEU	2023	2023	0	EAV!E7435
VN-EAEU	2024	2024	0	EAV!F7435
VN-EAEU	2025	2025	0	EAV!G7435
VN-EAEU	2026	2026	0	EAV!H7435
VN-EAEU	2027	2027	0	EAV!I7435
AHKFTA	2022	2022	*	AKH!D7448
AHKFTA	2023	2023	*	AKH!E7448
AHKFTA	2024	2024	*	AKH!F7448
AHKFTA	2025	2025	*	AKH!G7448
AHKFTA	2026	2026	*	AKH!H7448
AHKFTA	2027	2027	*	AKH!I7448
EVFTA	2022	2022	12,5	EV-NK!D7452
EVFTA	2023	2023	10	EV-NK!E7452
EVFTA	2024	2024	7,5	EV-NK!F7452
EVFTA	2025	2025	5	EV-NK!G7452
EVFTA	2026	2026	2,5	EV-NK!H7452
EVFTA	2027	2027	0	EV-NK!I7452
UKVFTA	2022	2022	12,5	UKV!D7453
UKVFTA	2023	2023	10	UKV!E7453
UKVFTA	2024	2024	7,5	UKV!F7453
UKVFTA	2025	2025	5	UKV!G7453
UKVFTA	2026	2026	2,5	UKV!H7453

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7453
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7403
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7403
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7403
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7403
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7403
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7403
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7403
RCEP A	2022	2022	20	RCEPT-A!D7440
RCEP A	2023	2023	20	RCEPT-A!E7440
RCEP A	2024	2024	20	RCEPT-A!F7440
RCEP A	2025	2025	20	RCEPT-A!G7440
RCEP A	2026	2026	20	RCEPT-A!H7440
RCEP A	2027	2027	20	RCEPT-A!I7440
RCEP B	2022	2022	20	B!D7440
RCEP B	2023	2023	20	B!E7440
RCEP B	2024	2024	20	B!F7440
RCEP B	2025	2025	20	B!G7440
RCEP B	2026	2026	20	B!H7440
RCEP B	2027	2027	20	B!I7440
RCEP C	2022	2022	*	C!D7440
RCEP C	2023	2023	*	C!E7440
RCEP C	2024	2024	*	C!F7440
RCEP C	2025	2025	*	C!G7440
RCEP C	2026	2026	*	C!H7440
RCEP C	2027	2027	*	C!I7440

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D7440
RCEP D	2023	2023	20	D!E7440
RCEP D	2024	2024	20	D!F7440
RCEP D	2025	2025	20	D!G7440
RCEP D	2026	2026	20	D!H7440
RCEP D	2027	2027	20	D!I7440
RCEP E	2022	2022	20	E!D7443
RCEP E	2023	2023	20	E!E7443
RCEP E	2024	2024	20	E!F7443
RCEP E	2025	2025	20	E!G7443
RCEP E	2026	2026	20	E!H7443
RCEP E	2027	2027	20	E!I7443
RCEP F	2022	2022	20	F!D7440
RCEP F	2023	2023	20	F!E7440
RCEP F	2024	2024	20	F!F7440
RCEP F	2025	2025	20	F!G7440
RCEP F	2026	2026	20	F!H7440
RCEP F	2027	2027	20	F!I7440
VIFTA	2024	2024	16	VI!F6882
VIFTA	2025	2025	12	VI!G6882
VIFTA	2026	2026	8	VI!H6882
VIFTA	2027	2027	4	VI!I6882

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) 20%, RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, AIFTA 22.5%: 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 4821.90 has 2 lines; 4821.90.10 is distinguished from its siblings by: Labels 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.	4821.90.90 Other	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 4821.90.10. 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 4821.90.10 was checked against BT2026 (cell BT2026!N7691), 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.