Vietnam Tariff Intelligence

# HS 4817.10.00 detail

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|---|---|
| **HS code** | 4817.10.00 |
| **Description** | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery / - Envelopes |
| **Unit** | kg/chiếc |
| **Generated** | 12/11/2026 05:07:50 |
| **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/48171000/ |

## 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!K7661 |
| Preferential (MFN) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N7661 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7661 |
| 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 |
| 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 |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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!E7386 |
| ATIGA | 2022 | 2022 | 0 | AT!E7339 |
| ATIGA | 2023 | 2023 | 0 | AT!F7339 |
| ATIGA | 2024 | 2024 | 0 | AT!G7339 |
| ATIGA | 2025 | 2025 | 0 | AT!H7339 |
| ATIGA | 2026 | 2026 | 0 | AT!I7339 |
| ATIGA | 2027 | 2027 | 0 | AT!J7339 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E7389 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F7389 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G7389 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H7389 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I7389 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J7389 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E7390 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F7390 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G7390 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H7390 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I7390 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J7390 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F7391 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H7345 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F7353 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G7353 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H7353 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I7353 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J7353 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K7353 |
| VKFTA | 2022 | 2022 | 0 | VK!E7375 |
| VKFTA | 2023 | 2023 | 0 | VK!F7375 |
| VKFTA | 2024 | 2024 | 0 | VK!G7375 |
| VKFTA | 2025 | 2025 | 0 | VK!H7375 |
| VKFTA | 2026 | 2026 | 0 | VK!I7375 |
| VKFTA | 2027 | 2027 | 0 | VK!J7375 |
| VCFTA | 2022 | 2022 | 5 | VC!D7421 |
| VCFTA | 2023 | 2023 | 3 | VC!E7421 |
| VCFTA | 2024 | 2024 | 0 | VC!F7421 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G7421 |
| VCFTA | 2026 | 2026 | 0 | VC!H7421 |
| VCFTA | 2027 | 2027 | 0 | VC!I7421 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D7401 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E7401 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F7401 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G7401 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H7401 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I7401 |
| AHKFTA | 2022 | 2022 | * | AKH!D7414 |
| AHKFTA | 2023 | 2023 | * | AKH!E7414 |
| AHKFTA | 2024 | 2024 | * | AKH!F7414 |
| AHKFTA | 2025 | 2025 | * | AKH!G7414 |
| AHKFTA | 2026 | 2026 | * | AKH!H7414 |
| AHKFTA | 2027 | 2027 | * | AKH!I7414 |
| EVFTA | 2022 | 2022 | 15,6 | EV-NK!D7418 |
| EVFTA | 2023 | 2023 | 12,5 | EV-NK!E7418 |
| EVFTA | 2024 | 2024 | 9,3 | EV-NK!F7418 |
| EVFTA | 2025 | 2025 | 6,2 | EV-NK!G7418 |
| EVFTA | 2026 | 2026 | 3,1 | EV-NK!H7418 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I7418 |
| UKVFTA | 2022 | 2022 | 15,6 | UKV!D7419 |
| UKVFTA | 2023 | 2023 | 12,5 | UKV!E7419 |
| UKVFTA | 2024 | 2024 | 9,3 | UKV!F7419 |
| UKVFTA | 2025 | 2025 | 6,2 | UKV!G7419 |
| UKVFTA | 2026 | 2026 | 3,1 | UKV!H7419 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I7419 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D7369 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E7369 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F7369 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G7369 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H7369 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I7369 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J7369 |
| RCEP A | 2022 | 2022 | 25 | RCEPT-A!D7406 |
| RCEP A | 2023 | 2023 | 25 | RCEPT-A!E7406 |
| RCEP A | 2024 | 2024 | 25 | RCEPT-A!F7406 |
| RCEP A | 2025 | 2025 | 25 | RCEPT-A!G7406 |
| RCEP A | 2026 | 2026 | 25 | RCEPT-A!H7406 |
| RCEP A | 2027 | 2027 | 25 | RCEPT-A!I7406 |
| RCEP B | 2022 | 2022 | 25 | B!D7406 |
| RCEP B | 2023 | 2023 | 25 | B!E7406 |
| RCEP B | 2024 | 2024 | 25 | B!F7406 |
| RCEP B | 2025 | 2025 | 25 | B!G7406 |
| RCEP B | 2026 | 2026 | 25 | B!H7406 |
| RCEP B | 2027 | 2027 | 25 | B!I7406 |
| RCEP C | 2022 | 2022 | * | C!D7406 |
| RCEP C | 2023 | 2023 | * | C!E7406 |
| RCEP C | 2024 | 2024 | * | C!F7406 |
| RCEP C | 2025 | 2025 | * | C!G7406 |
| RCEP C | 2026 | 2026 | * | C!H7406 |
| RCEP C | 2027 | 2027 | * | C!I7406 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 25 | D!D7406 |
| RCEP D | 2023 | 2023 | 25 | D!E7406 |
| RCEP D | 2024 | 2024 | 25 | D!F7406 |
| RCEP D | 2025 | 2025 | 25 | D!G7406 |
| RCEP D | 2026 | 2026 | 25 | D!H7406 |
| RCEP D | 2027 | 2027 | 25 | D!I7406 |
| RCEP E | 2022 | 2022 | 25 | E!D7409 |
| RCEP E | 2023 | 2023 | 25 | E!E7409 |
| RCEP E | 2024 | 2024 | 25 | E!F7409 |
| RCEP E | 2025 | 2025 | 25 | E!G7409 |
| RCEP E | 2026 | 2026 | 25 | E!H7409 |
| RCEP E | 2027 | 2027 | 25 | E!I7409 |
| RCEP F | 2022 | 2022 | 25 | F!D7406 |
| RCEP F | 2023 | 2023 | 25 | F!E7406 |
| RCEP F | 2024 | 2024 | 25 | F!F7406 |
| RCEP F | 2025 | 2025 | 25 | F!G7406 |
| RCEP F | 2026 | 2026 | 25 | F!H7406 |
| RCEP F | 2027 | 2027 | 25 | F!I7406 |
| VIFTA | 2024 | 2024 | 21.4 | VI!F6852 |
| VIFTA | 2025 | 2025 | 17.9 | VI!G6852 |
| VIFTA | 2026 | 2026 | 14.3 | VI!H6852 |
| VIFTA | 2027 | 2027 | 10.7 | VI!I6852 |

## 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 4817.10.00. 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 4817.10.00 was checked against BT2026 (cell BT2026!N7661), 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.