

## 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           | 31/10/2026 07:25:26                                                                                                                                                                                                                                                                                             |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/48193000/">https://mail.vietnamtariff.com/hs-code/48193000/</a>                                                                                                                                                                                                 |

### 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA             | 0 (-KH) | 0% (except<br>KH) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AJCEP             | 0       | 0%                | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA             | 0       | 0%                | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA             | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP             | 0       | 0%                | Consolidated<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| VCFTA             | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | VC                                   | 112/2022/NĐ-<br>CP | Ad valorem |
| VJEPA             | 0       | 0%                | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | JV · Form VJ                         | 124/2022/NĐ-<br>CP | Ad valorem |
| VKFTA             | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | VK                                   | 125/2022/NĐ-<br>CP | Ad valorem |
| VN-EAEU           | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | EAV                                  | 113/2022/NĐ-<br>CP | Ad valorem |
| VN-LAO            | 0       | 0%                | Consolidated<br>BT2026 |                                           | S                                    | 206/2025/NĐ-<br>CP | Ad valorem |
| EVFTA             | 2,5     | 2.5%              | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA            | 2,5     | 2.5%              | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>A) | 10      | 10%               | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>B) | 10      | 10%               | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>C) | 10      | 10%               | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>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.