Vietnam Tariff Intelligence

HS 4822.90.10 detail

HS code	4822.90.10
Description	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened) / - Other: / - - Cones
Unit	kg/chiếc
Generated	03/11/2026 10:37:53
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/48229010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7698
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7698
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7698
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
VIFTA	2.9	2.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7428

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7381
ATIGA	2023	2023	0	AT!F7381
ATIGA	2024	2024	0	AT!G7381
ATIGA	2025	2025	0	AT!H7381
ATIGA	2026	2026	0	AT!I7381
ATIGA	2027	2027	0	AT!J7381
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7431
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7431
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7431
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7431
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7431
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7431
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7432
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7432
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7432
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7432
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7432
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7432
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7433
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7387
AIFTA	30/12/2022	2022	0	AI!F7395
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7395
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7395
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7395
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7395
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7395

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7417
VKFTA	2023	2023	0	VK!F7417
VKFTA	2024	2024	0	VK!G7417
VKFTA	2025	2025	0	VK!H7417
VKFTA	2026	2026	0	VK!I7417
VKFTA	2027	2027	0	VK!J7417
VCFTA	2022	2022	5	VC!D7463
VCFTA	2023	2023	5	VC!E7463
VCFTA	2024	2024	0	VC!F7463
VCFTA	2025	2025	0	VC!G7463
VCFTA	2026	2026	0	VC!H7463
VCFTA	2027	2027	0	VC!I7463
VN-EAEU	2022	2022	0	EAV!D7443
VN-EAEU	2023	2023	0	EAV!E7443
VN-EAEU	2024	2024	0	EAV!F7443
VN-EAEU	2025	2025	0	EAV!G7443
VN-EAEU	2026	2026	0	EAV!H7443
VN-EAEU	2027	2027	0	EAV!I7443
AHKFTA	2022	2022	0	AKH!D7456
AHKFTA	2023	2023	0	AKH!E7456
AHKFTA	2024	2024	0	AKH!F7456
AHKFTA	2025	2025	0	AKH!G7456
AHKFTA	2026	2026	0	AKH!H7456
AHKFTA	2027	2027	0	AKH!I7456
EVFTA	2022	2022	0	EV-NK!D7460
EVFTA	2023	2023	0	EV-NK!E7460

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7460
EVFTA	2025	2025	0	EV-NK!G7460
EVFTA	2026	2026	0	EV-NK!H7460
EVFTA	2027	2027	0	EV-NK!I7460
UKVFTA	2022	2022	0	UKV!D7461
UKVFTA	2023	2023	0	UKV!E7461
UKVFTA	2024	2024	0	UKV!F7461
UKVFTA	2025	2025	0	UKV!G7461
UKVFTA	2026	2026	0	UKV!H7461
UKVFTA	2027	2027	0	UKV!I7461
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7411
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7411
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7411
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7411
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7411
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7411
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7411
RCEP A	2022	2022	0	RCEPT-A!D7448
RCEP A	2023	2023	0	RCEPT-A!E7448
RCEP A	2024	2024	0	RCEPT-A!F7448
RCEP A	2025	2025	0	RCEPT-A!G7448
RCEP A	2026	2026	0	RCEPT-A!H7448
RCEP A	2027	2027	0	RCEPT-A!I7448
RCEP B	2022	2022	0	B!D7448
RCEP B	2023	2023	0	B!E7448
RCEP B	2024	2024	0	B!F7448

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G7448
RCEP B	2026	2026	0	B!H7448
RCEP B	2027	2027	0	B!I7448
RCEP C	2022	2022	0	C!D7448
RCEP C	2023	2023	0	C!E7448
RCEP C	2024	2024	0	C!F7448
RCEP C	2025	2025	0	C!G7448
RCEP C	2026	2026	0	C!H7448
RCEP C	2027	2027	0	C!I7448
RCEP D	2022	2022	0	D!D7448
RCEP D	2023	2023	0	D!E7448
RCEP D	2024	2024	0	D!F7448
RCEP D	2025	2025	0	D!G7448
RCEP D	2026	2026	0	D!H7448
RCEP D	2027	2027	0	D!I7448
RCEP E	2022	2022	0	E!D7451
RCEP E	2023	2023	0	E!E7451
RCEP E	2024	2024	0	E!F7451
RCEP E	2025	2025	0	E!G7451
RCEP E	2026	2026	0	E!H7451
RCEP E	2027	2027	0	E!I7451
RCEP F	2022	2022	0	F!D7448
RCEP F	2023	2023	0	F!E7448
RCEP F	2024	2024	0	F!F7448
RCEP F	2025	2025	0	F!G7448
RCEP F	2026	2026	0	F!H7448

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I7448
VIFTA	2024	2024	4.3	VI!F6889
VIFTA	2025	2025	3.6	VI!G6889
VIFTA	2026	2026	2.9	VI!H6889
VIFTA	2027	2027	2.1	VI!I6889

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4822.90 has 2 lines; 4822.90.10 is distinguished from its siblings by: Cones.	4822.90.90 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 4822.90.10. 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 5% for 4822.90.10 was checked against BT2026 (cell BT2026!N7698), 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.