Vietnam Tariff Intelligence

HS 4823.90.92 detail

HS code	4823.90.92
Description	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres / - Other: / - - Other: / - - - Joss paper
Unit	kg/chiếc
Generated	09/11/2026 11:26:33
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/48239092/

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!K7725
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7725
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q7725
Excise tax	70	70%	66/2025/QH15	2025-06-14	BT2026!CG7725
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, TH, CN)	0% (except KH, TH, CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-KH)	0% (except KH)	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	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
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	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)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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
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!E7456
ATIGA	2022	2022	0	AT!E7409
ATIGA	2023	2023	0	AT!F7409
ATIGA	2024	2024	0	AT!G7409
ATIGA	2025	2025	0	AT!H7409
ATIGA	2026	2026	0	AT!I7409
ATIGA	2027	2027	0	AT!J7409
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7459
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7459
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7459

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7459
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7459
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7459
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7460
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7460
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7460
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7460
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7460
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7460
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7461
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7415
AIFTA	30/12/2022	2022	0	AI!F7423
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7423
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7423
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7423
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7423
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7423
VKFTA	2022	2022	0	VK!E7445
VKFTA	2023	2023	0	VK!F7445
VKFTA	2024	2024	0	VK!G7445
VKFTA	2025	2025	0	VK!H7445
VKFTA	2026	2026	0	VK!I7445
VKFTA	2027	2027	0	VK!J7445
VCFTA	2022	2022	5	VC!D7491
VCFTA	2023	2023	2	VC!E7491
VCFTA	2024	2024	0	VC!F7491

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7491
VCFTA	2026	2026	0	VC!H7491
VCFTA	2027	2027	0	VC!I7491
VN-EAEU	2022	2022	0	EAV!D7471
VN-EAEU	2023	2023	0	EAV!E7471
VN-EAEU	2024	2024	0	EAV!F7471
VN-EAEU	2025	2025	0	EAV!G7471
VN-EAEU	2026	2026	0	EAV!H7471
VN-EAEU	2027	2027	0	EAV!I7471
AHKFTA	2022	2022	*	AKH!D7484
AHKFTA	2023	2023	*	AKH!E7484
AHKFTA	2024	2024	*	AKH!F7484
AHKFTA	2025	2025	*	AKH!G7484
AHKFTA	2026	2026	*	AKH!H7484
AHKFTA	2027	2027	*	AKH!I7484
EVFTA	2022	2022	12,5	EV-NK!D7488
EVFTA	2023	2023	10	EV-NK!E7488
EVFTA	2024	2024	7,5	EV-NK!F7488
EVFTA	2025	2025	5	EV-NK!G7488
EVFTA	2026	2026	2,5	EV-NK!H7488
EVFTA	2027	2027	0	EV-NK!I7488
UKVFTA	2022	2022	12,5	UKV!D7489
UKVFTA	2023	2023	10	UKV!E7489
UKVFTA	2024	2024	7,5	UKV!F7489
UKVFTA	2025	2025	5	UKV!G7489
UKVFTA	2026	2026	2,5	UKV!H7489

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7489
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7439
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7439
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7439
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7439
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7439
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7439
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7439
RCEP A	2022	2022	19	RCEPT-A!D7476
RCEP A	2023	2023	18	RCEPT-A!E7476
RCEP A	2024	2024	17	RCEPT-A!F7476
RCEP A	2025	2025	16	RCEPT-A!G7476
RCEP A	2026	2026	15	RCEPT-A!H7476
RCEP A	2027	2027	14	RCEPT-A!I7476
RCEP B	2022	2022	20	B!D7476
RCEP B	2023	2023	20	B!E7476
RCEP B	2024	2024	20	B!F7476
RCEP B	2025	2025	20	B!G7476
RCEP B	2026	2026	20	B!H7476
RCEP B	2027	2027	20	B!I7476
RCEP C	2022	2022	*	C!D7476
RCEP C	2023	2023	*	C!E7476
RCEP C	2024	2024	*	C!F7476
RCEP C	2025	2025	*	C!G7476
RCEP C	2026	2026	*	C!H7476
RCEP C	2027	2027	*	C!I7476

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D7476
RCEP D	2023	2023	20	D!E7476
RCEP D	2024	2024	20	D!F7476
RCEP D	2025	2025	20	D!G7476
RCEP D	2026	2026	20	D!H7476
RCEP D	2027	2027	20	D!I7476
RCEP E	2022	2022	20	E!D7479
RCEP E	2023	2023	20	E!E7479
RCEP E	2024	2024	20	E!F7479
RCEP E	2025	2025	20	E!G7479
RCEP E	2026	2026	20	E!H7479
RCEP E	2027	2027	20	E!I7479
RCEP F	2022	2022	20	F!D7476
RCEP F	2023	2023	20	F!E7476
RCEP F	2024	2024	20	F!F7476
RCEP F	2025	2025	20	F!G7476
RCEP F	2026	2026	20	F!H7476
RCEP F	2027	2027	20	F!I7476
VIFTA	2024	2024	17.1	VI!F6916
VIFTA	2025	2025	14.3	VI!G6916
VIFTA	2026	2026	11.4	VI!H6916
VIFTA	2027	2027	8.6	VI!I6916

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)		23/2019/QĐ-TTg	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4823.90 has 14 lines; 4823.90.92 is distinguished from its siblings by: Joss paper.	4823.90.10 Cocooning frames for silk-worms; 4823.90.20 Display cards 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; 4823.90.30 Die-cut polyethylene coated paperboard of a kind used for the manufacture of paper cups; 4823.90.40 Paper tube sets of a kind used for the manufacture of fireworks; 4823.90.51 Weighing 150 g/m2 or less; 4823.90.59 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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL2: Vàng mã, hàng mã, không bao gồm hàng mã là đồ chơi trẻ em và đồ dùng dạy học		174/2025/NĐ-CP - PL2	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TAX-002	YELLOW	Subject to excise tax	The excise column shows "70".		66/2025/QH15	Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4823.90.92. 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 4823.90.92 was checked against BT2026 (cell BT2026!N7725), 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

Item policy

Item policy
HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.