Vietnam Tariff Intelligence

HS 4819.20.00 detail

HS code	4819.20.00
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 / - Folding cartons, boxes and cases, of non-corrugated paper or paperboard
Unit	kg/chiếc
Generated	18/11/2026 05:03:30
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://www.vietnamtariff.com/hs-code/48192000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7674
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N7674
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7674
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 (-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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	6	6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	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!E7401
ATIGA	2022	2022	0	AT!E7354
ATIGA	2023	2023	0	AT!F7354
ATIGA	2024	2024	0	AT!G7354
ATIGA	2025	2025	0	AT!H7354
ATIGA	2026	2026	0	AT!I7354
ATIGA	2027	2027	0	AT!J7354
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E7404
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7404
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7404
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7404

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7404
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7404
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7405
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7405
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7405
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7405
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7405
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7405
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F7406
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7360
AIFTA	30/12/2022	2022	16	AI!F7368
AIFTA	31/12/2022 - 30/12/2023	2023	15.5	AI!G7368
AIFTA	31/12/2023 - 30/12/2024	2024	15	AI!H7368
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I7368
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J7368
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K7368
VKFTA	2022	2022	5	VK!E7390
VKFTA	2023	2023	5	VK!F7390
VKFTA	2024	2024	5	VK!G7390
VKFTA	2025	2025	5	VK!H7390
VKFTA	2026	2026	5	VK!I7390
VKFTA	2027	2027	5	VK!J7390
VCFTA	2022	2022	16	VC!D7436
VCFTA	2023	2023	16	VC!E7436
VCFTA	2024	2024	5	VC!F7436
VCFTA	2025	2025	5	VC!G7436

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	5	VC!H7436
VCFTA	2027	2027	5	VC!I7436
VN-EAEU	2022	2022	0	EAV!D7416
VN-EAEU	2023	2023	0	EAV!E7416
VN-EAEU	2024	2024	0	EAV!F7416
VN-EAEU	2025	2025	0	EAV!G7416
VN-EAEU	2026	2026	0	EAV!H7416
VN-EAEU	2027	2027	0	EAV!I7416
AHKFTA	2022	2022	*	AKH!D7429
AHKFTA	2023	2023	*	AKH!E7429
AHKFTA	2024	2024	*	AKH!F7429
AHKFTA	2025	2025	*	AKH!G7429
AHKFTA	2026	2026	*	AKH!H7429
AHKFTA	2027	2027	*	AKH!I7429
EVFTA	2022	2022	7,5	EV-NK!D7433
EVFTA	2023	2023	5	EV-NK!E7433
EVFTA	2024	2024	2,5	EV-NK!F7433
EVFTA	2025	2025	0	EV-NK!G7433
EVFTA	2026	2026	0	EV-NK!H7433
EVFTA	2027	2027	0	EV-NK!I7433
UKVFTA	2022	2022	7,5	UKV!D7434
UKVFTA	2023	2023	5	UKV!E7434
UKVFTA	2024	2024	2,5	UKV!F7434
UKVFTA	2025	2025	0	UKV!G7434
UKVFTA	2026	2026	0	UKV!H7434
UKVFTA	2027	2027	0	UKV!I7434

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7384
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7384
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7384
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7384
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7384
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7384
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7384
RCEP A	2022	2022	15	RCEPT-A!D7421
RCEP A	2023	2023	15	RCEPT-A!E7421
RCEP A	2024	2024	15	RCEPT-A!F7421
RCEP A	2025	2025	15	RCEPT-A!G7421
RCEP A	2026	2026	15	RCEPT-A!H7421
RCEP A	2027	2027	15	RCEPT-A!I7421
RCEP B	2022	2022	15	B!D7421
RCEP B	2023	2023	15	B!E7421
RCEP B	2024	2024	15	B!F7421
RCEP B	2025	2025	15	B!G7421
RCEP B	2026	2026	15	B!H7421
RCEP B	2027	2027	15	B!I7421
RCEP C	2022	2022	*	C!D7421
RCEP C	2023	2023	*	C!E7421
RCEP C	2024	2024	*	C!F7421
RCEP C	2025	2025	*	C!G7421
RCEP C	2026	2026	*	C!H7421
RCEP C	2027	2027	*	C!I7421
RCEP D	2022	2022	15	D!D7421

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	15	D!E7421
RCEP D	2024	2024	15	D!F7421
RCEP D	2025	2025	15	D!G7421
RCEP D	2026	2026	15	D!H7421
RCEP D	2027	2027	15	D!I7421
RCEP E	2022	2022	15	E!D7424
RCEP E	2023	2023	15	E!E7424
RCEP E	2024	2024	15	E!F7424
RCEP E	2025	2025	15	E!G7424
RCEP E	2026	2026	15	E!H7424
RCEP E	2027	2027	15	E!I7424
RCEP F	2022	2022	15	F!D7421
RCEP F	2023	2023	15	F!E7421
RCEP F	2024	2024	15	F!F7421
RCEP F	2025	2025	15	F!G7421
RCEP F	2026	2026	15	F!H7421
RCEP F	2027	2027	15	F!I7421
VIFTA	2024	2024	12	VI!F6865
VIFTA	2025	2025	9	VI!G6865
VIFTA	2026	2026	6	VI!H6865
VIFTA	2027	2027	3	VI!I6865

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	AIFTA 15%, RCEP (Annex A) 15%, RCEP (Annex B) 15%, RCEP (Annex D) 15%, RCEP (Annex E) 15%, RCEP (Annex F) 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 4819.20.00. 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 15% for 4819.20.00 was checked against BT2026 (cell BT2026!N7674), 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.