Vietnam Tariff Intelligence

HS 4823.61.00 detail

HS code	4823.61.00
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 / - Trays, dishes, plates, cups and the like, of paper or paperboard: / - - Of bamboo
Unit	kg/chiếc
Generated	19/11/2026 02:50:15
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/48236100/

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!K7710
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7710
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7710
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
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	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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-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	14	14%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7441

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7394
ATIGA	2023	2023	0	AT!F7394
ATIGA	2024	2024	0	AT!G7394
ATIGA	2025	2025	0	AT!H7394
ATIGA	2026	2026	0	AT!I7394
ATIGA	2027	2027	0	AT!J7394
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7444
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7444
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7444
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7444
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7444
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7444
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7445
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7445
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7445
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7445
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7445
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7445
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7446
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7400
AIFTA	30/12/2022	2022	5	AI!F7408
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G7408
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H7408
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I7408
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J7408
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K7408

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7430
VKFTA	2023	2023	0	VK!F7430
VKFTA	2024	2024	0	VK!G7430
VKFTA	2025	2025	0	VK!H7430
VKFTA	2026	2026	0	VK!I7430
VKFTA	2027	2027	0	VK!J7430
VCFTA	2022	2022	5	VC!D7476
VCFTA	2023	2023	3	VC!E7476
VCFTA	2024	2024	0	VC!F7476
VCFTA	2025	2025	0	VC!G7476
VCFTA	2026	2026	0	VC!H7476
VCFTA	2027	2027	0	VC!I7476
VN-EAEU	2022	2022	0	EAV!D7456
VN-EAEU	2023	2023	0	EAV!E7456
VN-EAEU	2024	2024	0	EAV!F7456
VN-EAEU	2025	2025	0	EAV!G7456
VN-EAEU	2026	2026	0	EAV!H7456
VN-EAEU	2027	2027	0	EAV!I7456
AHKFTA	2022	2022	20	AKH!D7469
AHKFTA	2023	2023	20	AKH!E7469
AHKFTA	2024	2024	20	AKH!F7469
AHKFTA	2025	2025	20	AKH!G7469
AHKFTA	2026	2026	20	AKH!H7469
AHKFTA	2027	2027	20	AKH!I7469
EVFTA	2022	2022	12,5	EV-NK!D7473
EVFTA	2023	2023	10	EV-NK!E7473

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	7,5	EV-NK!F7473
EVFTA	2025	2025	5	EV-NK!G7473
EVFTA	2026	2026	2,5	EV-NK!H7473
EVFTA	2027	2027	0	EV-NK!I7473
UKVFTA	2022	2022	12,5	UKV!D7474
UKVFTA	2023	2023	10	UKV!E7474
UKVFTA	2024	2024	7,5	UKV!F7474
UKVFTA	2025	2025	5	UKV!G7474
UKVFTA	2026	2026	2,5	UKV!H7474
UKVFTA	2027	2027	0	UKV!I7474
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7424
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7424
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7424
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7424
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7424
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7424
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7424
RCEP A	2022	2022	18	RCEPT-A!D7461
RCEP A	2023	2023	16	RCEPT-A!E7461
RCEP A	2024	2024	14	RCEPT-A!F7461
RCEP A	2025	2025	12	RCEPT-A!G7461
RCEP A	2026	2026	10	RCEPT-A!H7461
RCEP A	2027	2027	8	RCEPT-A!I7461
RCEP B	2022	2022	18	B!D7461
RCEP B	2023	2023	16	B!E7461
RCEP B	2024	2024	14	B!F7461

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	12	B!G7461
RCEP B	2026	2026	10	B!H7461
RCEP B	2027	2027	8	B!I7461
RCEP C	2022	2022	18	C!D7461
RCEP C	2023	2023	16	C!E7461
RCEP C	2024	2024	14	C!F7461
RCEP C	2025	2025	12	C!G7461
RCEP C	2026	2026	10	C!H7461
RCEP C	2027	2027	8	C!I7461
RCEP D	2022	2022	18,2	D!D7461
RCEP D	2023	2023	16,4	D!E7461
RCEP D	2024	2024	14,5	D!F7461
RCEP D	2025	2025	12,7	D!G7461
RCEP D	2026	2026	10,9	D!H7461
RCEP D	2027	2027	9,1	D!I7461
RCEP E	2022	2022	18	E!D7464
RCEP E	2023	2023	16	E!E7464
RCEP E	2024	2024	14	E!F7464
RCEP E	2025	2025	12	E!G7464
RCEP E	2026	2026	10	E!H7464
RCEP E	2027	2027	8	E!I7464
RCEP F	2022	2022	18	F!D7461
RCEP F	2023	2023	16	F!E7461
RCEP F	2024	2024	14	F!F7461
RCEP F	2025	2025	12	F!G7461
RCEP F	2026	2026	10	F!H7461

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	8	F!I7461
VIFTA	2024	2024	18	VI!F6901
VIFTA	2025	2025	16	VI!G6901
VIFTA	2026	2026	14	VI!H6901
VIFTA	2027	2027	12	VI!I6901

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): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		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-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
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 4823.61.00. 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 4823.61.00 was checked against BT2026 (cell BT2026!N7710), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
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.