

Dettaglio SA 4823.90.92

|                      |                                                                                                                                                                                                                                          |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 4823.90.92                                                                                                                                                                                                                               |
| Descrizione          | 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 |
| Unità                | kg/chiếc                                                                                                                                                                                                                                 |
| Generato il          | 14/10/2026 22:17:48                                                                                                                                                                                                                      |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                               |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                             |
| Link                 | <a href="https://www.tariff.victorws.com/hs-code/48239092/">https://www.tariff.victorws.com/hs-code/48239092/</a>                                                                                                                        |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica       | in vigore  | Fonte         |
|----------------------------------|-------------------|-----------------------|----------------------|------------|---------------|
| Dazio all'importazione ordinario | 30                | 30%                   | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K7725  |
| Preferenziale (NPF)              | 20                | 20%                   | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N7725  |
| IVA                              | 10/8              | 10 / 8 (più aliquote) | 174/2025/NĐ-CP - PL2 |            | BT2026!Q7725  |
| Imposta speciale sui consumi     | 70                | 70%                   | 66/2025/QH15         | 2025-06-14 | BT2026!CG7725 |
| Imposta ambientale               |                   | Nessun dato           |                      |            |               |
| Dazio all'esportazione           |                   | Nessun dato           |                      |            |               |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                      |            |               |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                      |            |               |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                      |            |               |

Aliquote preferenziali speciali (ALS) - 2026

| FTA     | Valore di origine | Aliquota | Base dei dati                 | Periodo                                | Prova dell'origine | Base giuridica | Stato      |
|---------|-------------------|----------|-------------------------------|----------------------------------------|--------------------|----------------|------------|
| AANZFTA | 0                 | 0%       | Tariffa consolidata<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ               | 121/2022/NĐ-CP | Ad valorem |

| FTA               | Valore di origine | Aliquota                | Base dei dati              | Periodo                                | Prova dell'origine                | Base giuridica | Stato      |
|-------------------|-------------------|-------------------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA             | 0 (-KH, TH, CN)   | 0% (eccetto KH, TH, CN) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AIFTA             | 0                 | 0%                      | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP             | 0                 | 0%                      | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA             | 0(-KH)            | 0% (eccetto KH)         | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA             | 0                 | 0%                      | Tariffa consolidata BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP             | 0                 | 0%                      | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| VCFTA             | 0                 | 0%                      | Tariffa consolidata BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA             | 0                 | 0%                      | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA             | 0                 | 0%                      | Tariffa consolidata BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU           | 0                 | 0%                      | Tariffa consolidata BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO            | 0                 | 0%                      | Tariffa consolidata BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| EVFTA             | 2,5               | 2,5%                    | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA            | 2,5               | 2,5%                    | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VIFTA             | 11.4              | 11,4%                   | Tariffa consolidata BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 15                | 15%                     | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA               | Valore di origine | Aliquota          | Base dei dati              | Periodo | Prova dell'origine                | Base giuridica | Stato               |
|-------------------|-------------------|-------------------|----------------------------|---------|-----------------------------------|----------------|---------------------|
| RCEP (Allegato B) | 20                | 20%               | Tariffa consolidata BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato D) | 20                | 20%               | Tariffa consolidata BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato E) | 20                | 20%               | Tariffa consolidata BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato F) | 20                | 20%               | Tariffa consolidata BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| VN-CAM            |                   | Nessun dato       | Nessun dato                |         | S                                 | 56/2026/NĐ-CP  | Nessun dato         |
| VNCU              |                   | Nessun dato       | Nessun dato                |         | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Nessun dato         |
| AHKFTA            | *                 | * non ammissibile | Tariffa consolidata BT2026 | 2026    | AHK                               | 123/2022/NĐ-CP | Non ammissibile (*) |
| RCEP (Allegato C) | *                 | * non ammissibile | Tariffa consolidata BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non ammissibile (*) |

### Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte    |
|-------|----------------------------------------|------|-------------------|----------|
| 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     | Periodo                                | Anno | Valore di origine | Fonte      |
|---------|----------------------------------------|------|-------------------|------------|
| 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     | Periodo | Anno | Valore di origine | Fonte       |
|---------|---------|------|-------------------|-------------|
| 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    | Periodo | Anno           | Valore di origine | Fonte         |
|--------|---------|----------------|-------------------|---------------|
| 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    | Periodo | Anno | Valore di origine | Fonte    |
|--------|---------|------|-------------------|----------|
| 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 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                      |                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |                                                                                                              |                                                  |
|---------|--------|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| 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.         | Atto citato nella fonte; validità non verificata |
| 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.                                                                             | Atto citato nella fonte; validità non verificata |
| FTA-013 | YELLOW | FTA rate not lower than MFN                          | RCEP (Allegato B) 20%, RCEP (Allegato D) 20%, RCEP (Allegato E) 20%, RCEP (Allegato 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. | Non verificato – controllo necessario            |
| 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.                  | Non verificato – controllo necessario            |
| 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.                                               | Non verificato – controllo necessario            |

|         |        |                                                            |                                                                                                                                                             |  |                      |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| TAX-001 | YELLOW | Several VAT rates                                          | The VAT column shows "10/8".<br>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).          | Non verificato - controllo necessario             |
| 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).                              | Non verificato - controllo necessario             |
| 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.                                                        | Non verificato - controllo necessario             |
| 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. | Verificato rispetto al file tariffario di origine |

Politica della voce

|                                                        |
|--------------------------------------------------------|
| Politica della voce                                    |
| 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)         |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.