

Detalle del SA 4802.54.40

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 4802.54.40                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Descripción            | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard / - Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres: / - - Weighing less than 40 g/m²: / - - - Of a kind used for writing, printing and other graphic purposes, in rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state |
| Unidad                 | kg                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Generado               | 30/10/2026 21:11:19                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Versión de datos       | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Estado de verificación | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Enlace                 | <a href="https://vietnamtariff.com/hs-code/48025440/">https://vietnamtariff.com/hs-code/48025440/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente       |
|----------------------------------|-----------------|-----------------------|----------------|------------|--------------|
| Derecho de importación ordinario | 30              | 30%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7371 |
| Preferencial (NMF)               | 20              | 20%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N7371 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7371 |
| Impuesto especial al consumo     |                 | Sin datos             |                |            |              |
| Impuesto ambiental               |                 | Sin datos             |                |            |              |
| Derecho de exportación           |                 | Sin datos             |                |            |              |
| Arancel de exportación CPTPP     |                 | Sin datos             |                |            |              |
| Arancel de exportación EVFTA     |                 | Sin datos             |                |            |              |
| Arancel de exportación UKVFTA    |                 | Sin datos             |                |            |              |

Aranceles preferenciales especiales (TLC) - 2026

| FTA            | Valor de origen | Arancel | Base de datos              | Periodo                                | Prueba de origen                  | Base jurídica  | Estado     |
|----------------|-----------------|---------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA          | 0               | 0%      | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AJCEP          | 0               | 0%      | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| ATIGA          | 0               | 0%      | Arancel consolidado BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP          | 0               | 0%      | Arancel consolidado BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| VJEPA          | 0               | 0%      | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VN-EAEU        | 0               | 0%      | Arancel consolidado BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO         | 0               | 0%      | Arancel consolidado BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| EVFTA          | 2,5             | 2,5%    | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 2,5             | 2,5%    | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| AANZFTA        | 5               | 5%      | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 10              | 10%     | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 10              | 10%     | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 10              | 10%     | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 10              | 10%     | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 10              | 10%     | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA            | Valor de origen | Arancel       | Base de datos              | Periodo                                | Prueba de origen                  | Base jurídica  | Estado          |
|----------------|-----------------|---------------|----------------------------|----------------------------------------|-----------------------------------|----------------|-----------------|
| RCEP (Anexo D) | 10,9            | 10,9%         | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/ND-CP | Ad valorem      |
| VIFTA          | 8               | 8%            | Arancel consolidado BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/ND-CP | Ad valorem      |
| AHKFTA         | 20              | 20%           | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/ND-CP | Ad valorem      |
| VKFTA          | 20              | 20%           | Arancel consolidado BT2026 | 2026                                   | VK                                | 125/2022/ND-CP | Ad valorem      |
| VN-CAM         |                 | Sin datos     | Sin datos                  |                                        | S                                 | 56/2026/ND-CP  | Sin datos       |
| VNCU           |                 | Sin datos     | Sin datos                  |                                        | VNCB · Form VC (Cuba)             | 114/2022/ND-CP | Sin datos       |
| AKFTA          | 32              | 32%           | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/ND-CP | Ad valorem      |
| AIFTA          | *               | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/ND-CP | No elegible (*) |
| VCFTA          | *               | * no elegible | Arancel consolidado BT2026 | 2026                                   | VC                                | 112/2022/ND-CP | No elegible (*) |

### Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente   |
|-------|----------------------------------------|------|-----------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E7080 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E7035 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F7035 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G7035 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H7035 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I7035 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J7035 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2               | AJ!E7085 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F7085   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G7085   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H7085   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I7085   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J7085   |
| VJEPa   | 30/12/2022 - 31/3/2023                 | 2022 | 1               | VJ!E7086   |
| VJEPa   | 01/4/2023 - 31/3/2024                  | 2023 | 1               | VJ!F7086   |
| VJEPa   | 01/4/2024 - 31/3/2025                  | 2024 | 1               | VJ!G7086   |
| VJEPa   | 01/4/2025 - 31/3/2026                  | 2025 | 1               | VJ!H7086   |
| VJEPa   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I7086   |
| VJEPa   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J7086   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 32              | AK!F7087   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5               | AANZ!H7041 |
| AIFTA   | 30/12/2022                             | 2022 | *               | AI!F7043   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *               | AI!G7043   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *               | AI!H7043   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *               | AI!I7043   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *               | AI!J7043   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *               | AI!K7043   |
| VKFTA   | 2022                                   | 2022 | 20              | VK!E7063   |
| VKFTA   | 2023                                   | 2023 | 20              | VK!F7063   |
| VKFTA   | 2024                                   | 2024 | 20              | VK!G7063   |
| VKFTA   | 2025                                   | 2025 | 20              | VK!H7063   |
| VKFTA   | 2026                                   | 2026 | 20              | VK!I7063   |
| VKFTA   | 2027                                   | 2027 | 20              | VK!J7063   |
| VCFTA   | 2022                                   | 2022 | *               | VC!D7117   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2023    | 2023 | *               | VC!E7117    |
| VCFTA   | 2024    | 2024 | *               | VC!F7117    |
| VCFTA   | 2025    | 2025 | *               | VC!G7117    |
| VCFTA   | 2026    | 2026 | *               | VC!H7117    |
| VCFTA   | 2027    | 2027 | *               | VC!I7117    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D7097   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E7097   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F7097   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G7097   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H7097   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I7097   |
| AHKFTA  | 2022    | 2022 | 20              | AKH!D7106   |
| AHKFTA  | 2023    | 2023 | 20              | AKH!E7106   |
| AHKFTA  | 2024    | 2024 | 20              | AKH!F7106   |
| AHKFTA  | 2025    | 2025 | 20              | AKH!G7106   |
| AHKFTA  | 2026    | 2026 | 20              | AKH!H7106   |
| AHKFTA  | 2027    | 2027 | 20              | AKH!I7106   |
| EVFTA   | 2022    | 2022 | 12,5            | EV-NK!D7098 |
| EVFTA   | 2023    | 2023 | 10              | EV-NK!E7098 |
| EVFTA   | 2024    | 2024 | 7,5             | EV-NK!F7098 |
| EVFTA   | 2025    | 2025 | 5               | EV-NK!G7098 |
| EVFTA   | 2026    | 2026 | 2,5             | EV-NK!H7098 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I7098 |
| UKVFTA  | 2022    | 2022 | 12,5            | UKV!D7099   |
| UKVFTA  | 2023    | 2023 | 10              | UKV!E7099   |
| UKVFTA  | 2024    | 2024 | 7,5             | UKV!F7099   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| UKVFTA | 2025    | 2025           | 5               | UKV!G7099     |
| UKVFTA | 2026    | 2026           | 2,5             | UKV!H7099     |
| UKVFTA | 2027    | 2027           | 0               | UKV!I7099     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D7065   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E7065   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F7065   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G7065   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H7065   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I7065   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J7065   |
| RCEP A | 2022    | 2022           | 18              | RCEPT-A!D7100 |
| RCEP A | 2023    | 2023           | 16              | RCEPT-A!E7100 |
| RCEP A | 2024    | 2024           | 14              | RCEPT-A!F7100 |
| RCEP A | 2025    | 2025           | 12              | RCEPT-A!G7100 |
| RCEP A | 2026    | 2026           | 10              | RCEPT-A!H7100 |
| RCEP A | 2027    | 2027           | 8               | RCEPT-A!I7100 |
| RCEP B | 2022    | 2022           | 18              | B!D7100       |
| RCEP B | 2023    | 2023           | 16              | B!E7100       |
| RCEP B | 2024    | 2024           | 14              | B!F7100       |
| RCEP B | 2025    | 2025           | 12              | B!G7100       |
| RCEP B | 2026    | 2026           | 10              | B!H7100       |
| RCEP B | 2027    | 2027           | 8               | B!I7100       |
| RCEP C | 2022    | 2022           | 18              | C!D7100       |
| RCEP C | 2023    | 2023           | 16              | C!E7100       |
| RCEP C | 2024    | 2024           | 14              | C!F7100       |
| RCEP C | 2025    | 2025           | 12              | C!G7100       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP C | 2026    | 2026 | 10              | C!H7100  |
| RCEP C | 2027    | 2027 | 8               | C!I7100  |
| RCEP D | 2022    | 2022 | 18,2            | D!D7100  |
| RCEP D | 2023    | 2023 | 16,4            | D!E7100  |
| RCEP D | 2024    | 2024 | 14,5            | D!F7100  |
| RCEP D | 2025    | 2025 | 12,7            | D!G7100  |
| RCEP D | 2026    | 2026 | 10,9            | D!H7100  |
| RCEP D | 2027    | 2027 | 9,1             | D!I7100  |
| RCEP E | 2022    | 2022 | 18              | E!D7103  |
| RCEP E | 2023    | 2023 | 16              | E!E7103  |
| RCEP E | 2024    | 2024 | 14              | E!F7103  |
| RCEP E | 2025    | 2025 | 12              | E!G7103  |
| RCEP E | 2026    | 2026 | 10              | E!H7103  |
| RCEP E | 2027    | 2027 | 8               | E!I7103  |
| RCEP F | 2022    | 2022 | 18              | F!D7100  |
| RCEP F | 2023    | 2023 | 16              | F!E7100  |
| RCEP F | 2024    | 2024 | 14              | F!F7100  |
| RCEP F | 2025    | 2025 | 12              | F!G7100  |
| RCEP F | 2026    | 2026 | 10              | F!H7100  |
| RCEP F | 2027    | 2027 | 8               | F!I7100  |
| VIFTA  | 2024    | 2024 | 16              | VI!F6562 |
| VIFTA  | 2025    | 2025 | 12              | VI!G6562 |
| VIFTA  | 2026    | 2026 | 8               | VI!H6562 |
| VIFTA  | 2027    | 2027 | 4               | VI!!6562 |

| Código de riesgo | Nivel  | Nombre del riesgo                                          | Descripción                                                                                                                                                                                                                                                                                   | Datos relacionados                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Referencia jurídica | Acción recomendada                                                                                           | Estado de verificación                |
|------------------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------|
| FTA-013          | YELLOW | FTA rate not lower than MFN                                | AHKFTA 20%, VKFTA 20%, AKFTA 32%: 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. | No verificado – requiere comprobación |
| HS-003           | YELLOW | Classification Review Required – similar lines exist       | Subheading 4802.54 has 8 lines; 4802.54.40 is distinguished from its siblings by: Of a kind used for writing, printing and other graphic purposes, in rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state. | 4802.54.11 In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state; 4802.54.19 Other; 4802.54.21 In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state; 4802.54.29 Other; 4802.54.30 Base paper of a kind used to manufacture aluminium coated paper; 4802.54.50 Multi-ply paper and paperboard | 31/2022/TT-BTC      | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | No verificado – requiere comprobación |
| 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.                                               | No verificado – requiere comprobación |
| 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).              | No verificado – requiere comprobación |
| TR-004           | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4802.54.40. This does NOT mean there is no risk.                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                     | Check the MOIT Trade Remedies Authority database.                                                            | No verificado – requiere comprobación |

| Código de riesgo | Nivel | Nombre del riesgo              | Descripción                                                                                          | Datos relacionados | Referencia jurídica | Acción recomendada                                                                                       | Estado de verificación                        |
|------------------|-------|--------------------------------|------------------------------------------------------------------------------------------------------|--------------------|---------------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| DQ-001           | GREEN | MFN rate present in the source | The MFN rate 20% for 4802.54.40 was checked against BT2026 (cell BT2026!N7371), 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. | Cotejado con el archivo arancelario de origen |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.