

Detalle del SA 4804.59.10

|                        |                                                                                                                                                                                                                                                       |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 4804.59.10                                                                                                                                                                                                                                            |
| Descripción            | Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03 / - Other kraft paper and paperboard weighing 225 g/m² or more: / - - Other: / - - - Paper and paperboard of a kind used for making food packaging |
| Unidad                 | kg                                                                                                                                                                                                                                                    |
| Generado               | 31/10/2026 04:07:30                                                                                                                                                                                                                                   |
| 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/48045910/">https://vietnamtariff.com/hs-code/48045910/</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!K7490 |
| Preferencial (NMF)               | 20              | 20%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N7490 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7490 |
| 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 |
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|

|                |         |                 |                            |                                        |                                   |                |            |
|----------------|---------|-----------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AANZFTA        | 0       | 0%              | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| ACFTA          | 0 (-CN) | 0% (excepto CN) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AIFTA          | 0       | 0%              | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP          | 0       | 0%              | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA          | 0       | 0%              | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/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 |
| VCFTA          | 0       | 0%              | Arancel consolidado BT2026 | 2026                                   | VC                                | 112/2022/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 |
| VKFTA          | 0       | 0%              | Arancel consolidado BT2026 | 2026                                   | VK                                | 125/2022/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 |
| VIFTA          | 11.4    | 11,4%           | Arancel consolidado BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 15      | 15%             | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

|                |    |               |                            |      |                                   |                |                 |
|----------------|----|---------------|----------------------------|------|-----------------------------------|----------------|-----------------|
| RCEP (Anexo B) | 20 | 20%           | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo D) | 20 | 20%           | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo E) | 20 | 20%           | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo F) | 20 | 20%           | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| VN-CAM         |    | Sin datos     | Sin datos                  |      | S                                 | 56/2026/NĐ-CP  | Sin datos       |
| VNCU           |    | Sin datos     | Sin datos                  |      | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Sin datos       |
| AHKFTA         | *  | * no elegible | Arancel consolidado BT2026 | 2026 | AHK                               | 123/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo C) | *  | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-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!E7201 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E7156 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F7156 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G7156 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H7156 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I7156 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J7156 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2               | AJ!E7206 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F7206 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G7206 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H7206 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I7206   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J7206   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E7207   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F7207   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G7207   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H7207   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I7207   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J7207   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F7208   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H7162 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F7164   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G7164   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H7164   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I7164   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J7164   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K7164   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E7192   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F7192   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G7192   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H7192   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I7192   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J7192   |
| VCFTA   | 2022                                   | 2022 | 4               | VC!D7238   |
| VCFTA   | 2023                                   | 2023 | 2               | VC!E7238   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F7238   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G7238   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H7238    |
| VCFTA   | 2027    | 2027 | 0               | VC!I7238    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D7218   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E7218   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F7218   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G7218   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H7218   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I7218   |
| AHKFTA  | 2022    | 2022 | *               | AKH!D7227   |
| AHKFTA  | 2023    | 2023 | *               | AKH!E7227   |
| AHKFTA  | 2024    | 2024 | *               | AKH!F7227   |
| AHKFTA  | 2025    | 2025 | *               | AKH!G7227   |
| AHKFTA  | 2026    | 2026 | *               | AKH!H7227   |
| AHKFTA  | 2027    | 2027 | *               | AKH!I7227   |
| EVFTA   | 2022    | 2022 | 12,5            | EV-NK!D7219 |
| EVFTA   | 2023    | 2023 | 10              | EV-NK!E7219 |
| EVFTA   | 2024    | 2024 | 7,5             | EV-NK!F7219 |
| EVFTA   | 2025    | 2025 | 5               | EV-NK!G7219 |
| EVFTA   | 2026    | 2026 | 2,5             | EV-NK!H7219 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I7219 |
| UKVFTA  | 2022    | 2022 | 12,5            | UKV!D7220   |
| UKVFTA  | 2023    | 2023 | 10              | UKV!E7220   |
| UKVFTA  | 2024    | 2024 | 7,5             | UKV!F7220   |
| UKVFTA  | 2025    | 2025 | 5               | UKV!G7220   |
| UKVFTA  | 2026    | 2026 | 2,5             | UKV!H7220   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I7220   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D7186   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E7186   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F7186   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G7186   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H7186   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I7186   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J7186   |
| RCEP A | 2022    | 2022           | 19              | RCEPT-A!D7221 |
| RCEP A | 2023    | 2023           | 18              | RCEPT-A!E7221 |
| RCEP A | 2024    | 2024           | 17              | RCEPT-A!F7221 |
| RCEP A | 2025    | 2025           | 16              | RCEPT-A!G7221 |
| RCEP A | 2026    | 2026           | 15              | RCEPT-A!H7221 |
| RCEP A | 2027    | 2027           | 14              | RCEPT-A!I7221 |
| RCEP B | 2022    | 2022           | 20              | B!D7221       |
| RCEP B | 2023    | 2023           | 20              | B!E7221       |
| RCEP B | 2024    | 2024           | 20              | B!F7221       |
| RCEP B | 2025    | 2025           | 20              | B!G7221       |
| RCEP B | 2026    | 2026           | 20              | B!H7221       |
| RCEP B | 2027    | 2027           | 20              | B!I7221       |
| RCEP C | 2022    | 2022           | *               | C!D7221       |
| RCEP C | 2023    | 2023           | *               | C!E7221       |
| RCEP C | 2024    | 2024           | *               | C!F7221       |
| RCEP C | 2025    | 2025           | *               | C!G7221       |
| RCEP C | 2026    | 2026           | *               | C!H7221       |
| RCEP C | 2027    | 2027           | *               | C!I7221       |
| RCEP D | 2022    | 2022           | 20              | D!D7221       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 20              | D!E7221  |
| RCEP D | 2024    | 2024 | 20              | D!F7221  |
| RCEP D | 2025    | 2025 | 20              | D!G7221  |
| RCEP D | 2026    | 2026 | 20              | D!H7221  |
| RCEP D | 2027    | 2027 | 20              | D!I7221  |
| RCEP E | 2022    | 2022 | 20              | E!D7224  |
| RCEP E | 2023    | 2023 | 20              | E!E7224  |
| RCEP E | 2024    | 2024 | 20              | E!F7224  |
| RCEP E | 2025    | 2025 | 20              | E!G7224  |
| RCEP E | 2026    | 2026 | 20              | E!H7224  |
| RCEP E | 2027    | 2027 | 20              | E!I7224  |
| RCEP F | 2022    | 2022 | 20              | F!D7221  |
| RCEP F | 2023    | 2023 | 20              | F!E7221  |
| RCEP F | 2024    | 2024 | 20              | F!F7221  |
| RCEP F | 2025    | 2025 | 20              | F!G7221  |
| RCEP F | 2026    | 2026 | 20              | F!H7221  |
| RCEP F | 2027    | 2027 | 20              | F!I7221  |
| VIFTA  | 2024    | 2024 | 17.1            | VI!F6681 |
| VIFTA  | 2025    | 2025 | 14.3            | VI!G6681 |
| VIFTA  | 2026    | 2026 | 11.4            | VI!H6681 |
| VIFTA  | 2027    | 2027 | 8.6             | VI!I6681 |

Asesoría y advertencias

| 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                                | RCEP (Anexo B) 20%, RCEP (Anexo D) 20%, RCEP (Anexo E) 20%, RCEP (Anexo 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. | No verificado – requiere comprobación         |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 4804.59 has 2 lines; 4804.59.10 is distinguished from its siblings by: Paper and paperboard of a kind used for making food packaging.                                                              | 4804.59.90 Other | 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 4804.59.10. This does NOT mean there is no risk.                                                                                                                  |                  |                | Check the MOIT Trade Remedies Authority database.                                                            | No verificado – requiere comprobación         |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 20% for 4804.59.10 was checked against BT2026 (cell BT2026!N7490), 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.