# Détail du SH 4802.54.50

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|---|---|
| **Code SH** | 4802.54.50 |
| **Description** | 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: / - - - Multi-ply paper and paperboard |
| **Unité** | kg |
| **Généré le** | 08/11/2026 09:53:21 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/48025450/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7372 |
| Préférentiel (NPF) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N7372 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7372 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 2,5 | 2,5% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 2,5 | 2,5% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AANZFTA | 5 | 5% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 10 | 10% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 10 | 10% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 10 | 10% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 10 | 10% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 10 | 10% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 10,9 | 10,9% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VIFTA | 8 | 8% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 20 | 20% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VKFTA | 20 | 20% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |
| AKFTA | 32 | 32% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| AIFTA | * | * non éligible | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Non éligible (*) |
| VCFTA | * | * non éligible | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Non éligible (*) |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E7081 |
| ATIGA | 2022 | 2022 | 0 | AT!E7036 |
| ATIGA | 2023 | 2023 | 0 | AT!F7036 |
| ATIGA | 2024 | 2024 | 0 | AT!G7036 |
| ATIGA | 2025 | 2025 | 0 | AT!H7036 |
| ATIGA | 2026 | 2026 | 0 | AT!I7036 |
| ATIGA | 2027 | 2027 | 0 | AT!J7036 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E7086 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F7086 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G7086 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H7086 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I7086 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J7086 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 1 | VJ!E7087 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 1 | VJ!F7087 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 1 | VJ!G7087 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 1 | VJ!H7087 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I7087 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J7087 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 32 | AK!F7088 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H7042 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F7044 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G7044 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H7044 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I7044 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J7044 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K7044 |
| VKFTA | 2022 | 2022 | 20 | VK!E7064 |
| VKFTA | 2023 | 2023 | 20 | VK!F7064 |
| VKFTA | 2024 | 2024 | 20 | VK!G7064 |
| VKFTA | 2025 | 2025 | 20 | VK!H7064 |
| VKFTA | 2026 | 2026 | 20 | VK!I7064 |
| VKFTA | 2027 | 2027 | 20 | VK!J7064 |
| VCFTA | 2022 | 2022 | * | VC!D7118 |
| VCFTA | 2023 | 2023 | * | VC!E7118 |
| VCFTA | 2024 | 2024 | * | VC!F7118 |
| VCFTA | 2025 | 2025 | * | VC!G7118 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | * | VC!H7118 |
| VCFTA | 2027 | 2027 | * | VC!I7118 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D7098 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E7098 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F7098 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G7098 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H7098 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I7098 |
| AHKFTA | 2022 | 2022 | 20 | AKH!D7107 |
| AHKFTA | 2023 | 2023 | 20 | AKH!E7107 |
| AHKFTA | 2024 | 2024 | 20 | AKH!F7107 |
| AHKFTA | 2025 | 2025 | 20 | AKH!G7107 |
| AHKFTA | 2026 | 2026 | 20 | AKH!H7107 |
| AHKFTA | 2027 | 2027 | 20 | AKH!I7107 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D7099 |
| EVFTA | 2023 | 2023 | 10 | EV-NK!E7099 |
| EVFTA | 2024 | 2024 | 7,5 | EV-NK!F7099 |
| EVFTA | 2025 | 2025 | 5 | EV-NK!G7099 |
| EVFTA | 2026 | 2026 | 2,5 | EV-NK!H7099 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I7099 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D7100 |
| UKVFTA | 2023 | 2023 | 10 | UKV!E7100 |
| UKVFTA | 2024 | 2024 | 7,5 | UKV!F7100 |
| UKVFTA | 2025 | 2025 | 5 | UKV!G7100 |
| UKVFTA | 2026 | 2026 | 2,5 | UKV!H7100 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I7100 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D7066 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E7066 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F7066 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G7066 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H7066 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I7066 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J7066 |
| RCEP A | 2022 | 2022 | 18 | RCEPT-A!D7101 |
| RCEP A | 2023 | 2023 | 16 | RCEPT-A!E7101 |
| RCEP A | 2024 | 2024 | 14 | RCEPT-A!F7101 |
| RCEP A | 2025 | 2025 | 12 | RCEPT-A!G7101 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H7101 |
| RCEP A | 2027 | 2027 | 8 | RCEPT-A!I7101 |
| RCEP B | 2022 | 2022 | 18 | B!D7101 |
| RCEP B | 2023 | 2023 | 16 | B!E7101 |
| RCEP B | 2024 | 2024 | 14 | B!F7101 |
| RCEP B | 2025 | 2025 | 12 | B!G7101 |
| RCEP B | 2026 | 2026 | 10 | B!H7101 |
| RCEP B | 2027 | 2027 | 8 | B!I7101 |
| RCEP C | 2022 | 2022 | 18 | C!D7101 |
| RCEP C | 2023 | 2023 | 16 | C!E7101 |
| RCEP C | 2024 | 2024 | 14 | C!F7101 |
| RCEP C | 2025 | 2025 | 12 | C!G7101 |
| RCEP C | 2026 | 2026 | 10 | C!H7101 |
| RCEP C | 2027 | 2027 | 8 | C!I7101 |
| RCEP D | 2022 | 2022 | 18,2 | D!D7101 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 16,4 | D!E7101 |
| RCEP D | 2024 | 2024 | 14,5 | D!F7101 |
| RCEP D | 2025 | 2025 | 12,7 | D!G7101 |
| RCEP D | 2026 | 2026 | 10,9 | D!H7101 |
| RCEP D | 2027 | 2027 | 9,1 | D!I7101 |
| RCEP E | 2022 | 2022 | 18 | E!D7104 |
| RCEP E | 2023 | 2023 | 16 | E!E7104 |
| RCEP E | 2024 | 2024 | 14 | E!F7104 |
| RCEP E | 2025 | 2025 | 12 | E!G7104 |
| RCEP E | 2026 | 2026 | 10 | E!H7104 |
| RCEP E | 2027 | 2027 | 8 | E!I7104 |
| RCEP F | 2022 | 2022 | 18 | F!D7101 |
| RCEP F | 2023 | 2023 | 16 | F!E7101 |
| RCEP F | 2024 | 2024 | 14 | F!F7101 |
| RCEP F | 2025 | 2025 | 12 | F!G7101 |
| RCEP F | 2026 | 2026 | 10 | F!H7101 |
| RCEP F | 2027 | 2027 | 8 | F!I7101 |
| VIFTA | 2024 | 2024 | 16 | VI!F6563 |
| VIFTA | 2025 | 2025 | 12 | VI!G6563 |
| VIFTA | 2026 | 2026 | 8 | VI!H6563 |
| VIFTA | 2027 | 2027 | 4 | VI!I6563 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Non vérifié – contrôle nécessaire |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 4802.54 has 8 lines; 4802.54.50 is distinguished from its siblings by: Multi-ply paper and paperboard. | 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; 4802.54.40 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 | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| 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 vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4802.54.50. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 20% for 4802.54.50 was checked against BT2026 (cell BT2026!N7372), 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. | Vérifié par rapport au fichier tarifaire source |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.