Vietnam Tariff Intelligence

# Détail du SH 4802.61.59

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|---|---|
| **Code SH** | 4802.61.59 |
| **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, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: / - - In rolls: / - - - Of a kind used for writing, printing and other graphic purposes: / - - - - Other |
| **Unité** | kg |
| **Généré le** | 08/11/2026 06:17:49 |
| **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/48026159/ |

## 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!K7420 |
| Préférentiel (NPF) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N7420 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7420 |
| 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 |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AIFTA | 0 | 0% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/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 |
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/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 | 3 | 3% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 5 | 5% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AKFTA | 5 | 5% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| VKFTA | 5 | 5% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| AHKFTA | 20 | 20% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Annexe B) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 20 | 20% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/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 |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AC!E7129 |
| ATIGA | 2022 | 2022 | 0 | AT!E7084 |
| ATIGA | 2023 | 2023 | 0 | AT!F7084 |
| ATIGA | 2024 | 2024 | 0 | AT!G7084 |
| ATIGA | 2025 | 2025 | 0 | AT!H7084 |
| ATIGA | 2026 | 2026 | 0 | AT!I7084 |
| ATIGA | 2027 | 2027 | 0 | AT!J7084 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E7134 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F7134 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G7134 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H7134 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I7134 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J7134 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 1 | VJ!E7135 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 1 | VJ!F7135 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 1 | VJ!G7135 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 1 | VJ!H7135 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I7135 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J7135 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F7136 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 3 | AANZ!H7090 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F7092 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G7092 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H7092 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I7092 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J7092 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K7092 |
| VKFTA | 2022 | 2022 | 5 | VK!E7112 |
| VKFTA | 2023 | 2023 | 5 | VK!F7112 |
| VKFTA | 2024 | 2024 | 5 | VK!G7112 |
| VKFTA | 2025 | 2025 | 5 | VK!H7112 |
| VKFTA | 2026 | 2026 | 5 | VK!I7112 |
| VKFTA | 2027 | 2027 | 5 | VK!J7112 |
| VCFTA | 2022 | 2022 | 5 | VC!D7166 |
| VCFTA | 2023 | 2023 | 5 | VC!E7166 |
| VCFTA | 2024 | 2024 | 0 | VC!F7166 |
| VCFTA | 2025 | 2025 | 0 | VC!G7166 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H7166 |
| VCFTA | 2027 | 2027 | 0 | VC!I7166 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D7146 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E7146 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F7146 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G7146 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H7146 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I7146 |
| AHKFTA | 2022 | 2022 | 20 | AKH!D7155 |
| AHKFTA | 2023 | 2023 | 20 | AKH!E7155 |
| AHKFTA | 2024 | 2024 | 20 | AKH!F7155 |
| AHKFTA | 2025 | 2025 | 20 | AKH!G7155 |
| AHKFTA | 2026 | 2026 | 20 | AKH!H7155 |
| AHKFTA | 2027 | 2027 | 20 | AKH!I7155 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D7147 |
| EVFTA | 2023 | 2023 | 10 | EV-NK!E7147 |
| EVFTA | 2024 | 2024 | 7,5 | EV-NK!F7147 |
| EVFTA | 2025 | 2025 | 5 | EV-NK!G7147 |
| EVFTA | 2026 | 2026 | 2,5 | EV-NK!H7147 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I7147 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D7148 |
| UKVFTA | 2023 | 2023 | 10 | UKV!E7148 |
| UKVFTA | 2024 | 2024 | 7,5 | UKV!F7148 |
| UKVFTA | 2025 | 2025 | 5 | UKV!G7148 |
| UKVFTA | 2026 | 2026 | 2,5 | UKV!H7148 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I7148 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D7114 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E7114 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F7114 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G7114 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H7114 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I7114 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J7114 |
| RCEP A | 2022 | 2022 | 20 | RCEPT-A!D7149 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E7149 |
| RCEP A | 2024 | 2024 | 20 | RCEPT-A!F7149 |
| RCEP A | 2025 | 2025 | 20 | RCEPT-A!G7149 |
| RCEP A | 2026 | 2026 | 20 | RCEPT-A!H7149 |
| RCEP A | 2027 | 2027 | 20 | RCEPT-A!I7149 |
| RCEP B | 2022 | 2022 | 20 | B!D7149 |
| RCEP B | 2023 | 2023 | 20 | B!E7149 |
| RCEP B | 2024 | 2024 | 20 | B!F7149 |
| RCEP B | 2025 | 2025 | 20 | B!G7149 |
| RCEP B | 2026 | 2026 | 20 | B!H7149 |
| RCEP B | 2027 | 2027 | 20 | B!I7149 |
| RCEP C | 2022 | 2022 | 20 | C!D7149 |
| RCEP C | 2023 | 2023 | 20 | C!E7149 |
| RCEP C | 2024 | 2024 | 20 | C!F7149 |
| RCEP C | 2025 | 2025 | 20 | C!G7149 |
| RCEP C | 2026 | 2026 | 20 | C!H7149 |
| RCEP C | 2027 | 2027 | 20 | C!I7149 |
| RCEP D | 2022 | 2022 | 20 | D!D7149 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 20 | D!E7149 |
| RCEP D | 2024 | 2024 | 20 | D!F7149 |
| RCEP D | 2025 | 2025 | 20 | D!G7149 |
| RCEP D | 2026 | 2026 | 20 | D!H7149 |
| RCEP D | 2027 | 2027 | 20 | D!I7149 |
| RCEP E | 2022 | 2022 | 20 | E!D7152 |
| RCEP E | 2023 | 2023 | 20 | E!E7152 |
| RCEP E | 2024 | 2024 | 20 | E!F7152 |
| RCEP E | 2025 | 2025 | 20 | E!G7152 |
| RCEP E | 2026 | 2026 | 20 | E!H7152 |
| RCEP E | 2027 | 2027 | 20 | E!I7152 |
| RCEP F | 2022 | 2022 | 20 | F!D7149 |
| RCEP F | 2023 | 2023 | 20 | F!E7149 |
| RCEP F | 2024 | 2024 | 20 | F!F7149 |
| RCEP F | 2025 | 2025 | 20 | F!G7149 |
| RCEP F | 2026 | 2026 | 20 | F!H7149 |
| RCEP F | 2027 | 2027 | 20 | F!I7149 |
| VIFTA | 2024 | 2024 | 20 | VI!F6611 |
| VIFTA | 2025 | 2025 | 20 | VI!G6611 |
| VIFTA | 2026 | 2026 | 20 | VI!H6611 |
| VIFTA | 2027 | 2027 | 20 | VI!I6611 |

## 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%, RCEP (Annexe A) 20%, RCEP (Annexe B) 20%, RCEP (Annexe C) 20%, RCEP (Annexe D) 20%, RCEP (Annexe E) 20%, RCEP (Annexe F) 20%, VIFTA 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 vérifié – contrôle nécessaire |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 4802.61 has 9 lines; 4802.61.59 is distinguished from its siblings by: Other. | 4802.61.31 Of a width not more than 15 cm; 4802.61.39 Other; 4802.61.41 Weighing more than 150 g/m2 but less than 225 g/m2; 4802.61.49 Other; 4802.61.51 Of a width not exceeding 15 cm; 4802.61.60 Multi-ply paper | 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 4802.61.59. 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 4802.61.59 was checked against BT2026 (cell BT2026!N7420), 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.