

Dettaglio SA 4810.32.30

|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 4810.32.30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Descrizione          | Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size / - Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: / - - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m²: / - - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state |
| Unità                | kg                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Generato il          | 30/10/2026 13:46:44                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 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://vietnamtariff.com/hs-code/48103230/">https://vietnamtariff.com/hs-code/48103230/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte        |
|----------------------------------|-------------------|-----------------------|----------------|------------|--------------|
| Dazio all'importazione ordinario | 7.5               | 7,5%                  | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7568 |
| Preferenziale (NPF)              | 5                 | 5%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N7568 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7568 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |              |
| 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 BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| ACFTA             | 0                 | 0%       | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA            | 0                 | 0%       | Tariffa consolidata BT2026 | 2026                                   | AHK                               | 123/2022/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                 | 0%       | 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 |
| EVFTA             | 0                 | 0%       | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 0                 | 0%       | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 0                 | 0%       | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 0                 | 0%       | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 0                 | 0%       | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 0                 | 0%       | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 0                 | 0%       | 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       |
|---------|-------------------|-------------|----------------------------|-----------------------|-----------------------|----------------|-------------|
| UKVFTA  | 0                 | 0%          | Tariffa consolidata BT2026 | 2026                  | EUR.1                 | 117/2022/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  |
| VIFTA   | 3.5               | 3,5%        | Tariffa consolidata BT2026 | 2026                  | Form VI (verify)      | 131/2024/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 |

**Storico delle aliquote / riduzione per anno**

| FTA   | Periodo                                | Anno | Valore di origine | Fonte    |
|-------|----------------------------------------|------|-------------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AC!E7287 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E7240 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F7240 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G7240 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H7240 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I7240 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J7240 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte      |
|---------|----------------------------------------|------|-------------------|------------|
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | AJ!E7290   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F7290   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G7290   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H7290   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I7290   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J7290   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | VJ!E7291   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | VJ!F7291   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G7291   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H7291   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I7291   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J7291   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F7292   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H7246 |
| AIFTA   | 30/12/2022                             | 2022 | 0                 | AI!F7248   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0                 | AI!G7248   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0                 | AI!H7248   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0                 | AI!I7248   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0                 | AI!J7248   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0                 | AI!K7248   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E7276   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F7276   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G7276   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H7276   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I7276   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J7276   |

| FTA     | Periodo | Anno | Valore di origine | Fonte       |
|---------|---------|------|-------------------|-------------|
| VCFTA   | 2022    | 2022 | 0                 | VC!D7322    |
| VCFTA   | 2023    | 2023 | 0                 | VC!E7322    |
| VCFTA   | 2024    | 2024 | 0                 | VC!F7322    |
| VCFTA   | 2025    | 2025 | 0                 | VC!G7322    |
| VCFTA   | 2026    | 2026 | 0                 | VC!H7322    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I7322    |
| VN-EAEU | 2022    | 2022 | 0                 | EAV!D7302   |
| VN-EAEU | 2023    | 2023 | 0                 | EAV!E7302   |
| VN-EAEU | 2024    | 2024 | 0                 | EAV!F7302   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G7302   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H7302   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I7302   |
| AHKFTA  | 2022    | 2022 | 0                 | AKH!D7315   |
| AHKFTA  | 2023    | 2023 | 0                 | AKH!E7315   |
| AHKFTA  | 2024    | 2024 | 0                 | AKH!F7315   |
| AHKFTA  | 2025    | 2025 | 0                 | AKH!G7315   |
| AHKFTA  | 2026    | 2026 | 0                 | AKH!H7315   |
| AHKFTA  | 2027    | 2027 | 0                 | AKH!I7315   |
| EVFTA   | 2022    | 2022 | 0                 | EV-NK!D7315 |
| EVFTA   | 2023    | 2023 | 0                 | EV-NK!E7315 |
| EVFTA   | 2024    | 2024 | 0                 | EV-NK!F7315 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G7315 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H7315 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I7315 |
| UKVFTA  | 2022    | 2022 | 0                 | UKV!D7316   |
| UKVFTA  | 2023    | 2023 | 0                 | UKV!E7316   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte         |
|--------|---------|----------------|-------------------|---------------|
| UKVFTA | 2024    | 2024           | 0                 | UKV!F7316     |
| UKVFTA | 2025    | 2025           | 0                 | UKV!G7316     |
| UKVFTA | 2026    | 2026           | 0                 | UKV!H7316     |
| UKVFTA | 2027    | 2027           | 0                 | UKV!I7316     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D7270   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E7270   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F7270   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G7270   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H7270   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I7270   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J7270   |
| RCEP A | 2022    | 2022           | 0                 | RCEPT-A!D7307 |
| RCEP A | 2023    | 2023           | 0                 | RCEPT-A!E7307 |
| RCEP A | 2024    | 2024           | 0                 | RCEPT-A!F7307 |
| RCEP A | 2025    | 2025           | 0                 | RCEPT-A!G7307 |
| RCEP A | 2026    | 2026           | 0                 | RCEPT-A!H7307 |
| RCEP A | 2027    | 2027           | 0                 | RCEPT-A!I7307 |
| RCEP B | 2022    | 2022           | 0                 | B!D7307       |
| RCEP B | 2023    | 2023           | 0                 | B!E7307       |
| RCEP B | 2024    | 2024           | 0                 | B!F7307       |
| RCEP B | 2025    | 2025           | 0                 | B!G7307       |
| RCEP B | 2026    | 2026           | 0                 | B!H7307       |
| RCEP B | 2027    | 2027           | 0                 | B!I7307       |
| RCEP C | 2022    | 2022           | 0                 | C!D7307       |
| RCEP C | 2023    | 2023           | 0                 | C!E7307       |
| RCEP C | 2024    | 2024           | 0                 | C!F7307       |

| FTA    | Periodo | Anno | Valore di origine | Fonte    |
|--------|---------|------|-------------------|----------|
| RCEP C | 2025    | 2025 | 0                 | C!G7307  |
| RCEP C | 2026    | 2026 | 0                 | C!H7307  |
| RCEP C | 2027    | 2027 | 0                 | C!I7307  |
| RCEP D | 2022    | 2022 | 0                 | D!D7307  |
| RCEP D | 2023    | 2023 | 0                 | D!E7307  |
| RCEP D | 2024    | 2024 | 0                 | D!F7307  |
| RCEP D | 2025    | 2025 | 0                 | D!G7307  |
| RCEP D | 2026    | 2026 | 0                 | D!H7307  |
| RCEP D | 2027    | 2027 | 0                 | D!I7307  |
| RCEP E | 2022    | 2022 | 0                 | E!D7310  |
| RCEP E | 2023    | 2023 | 0                 | E!E7310  |
| RCEP E | 2024    | 2024 | 0                 | E!F7310  |
| RCEP E | 2025    | 2025 | 0                 | E!G7310  |
| RCEP E | 2026    | 2026 | 0                 | E!H7310  |
| RCEP E | 2027    | 2027 | 0                 | E!I7310  |
| RCEP F | 2022    | 2022 | 0                 | F!D7307  |
| RCEP F | 2023    | 2023 | 0                 | F!E7307  |
| RCEP F | 2024    | 2024 | 0                 | F!F7307  |
| RCEP F | 2025    | 2025 | 0                 | F!G7307  |
| RCEP F | 2026    | 2026 | 0                 | F!H7307  |
| RCEP F | 2027    | 2027 | 0                 | F!I7307  |
| VIFTA  | 2024    | 2024 | 4,5               | VI!F6759 |
| VIFTA  | 2025    | 2025 | 4                 | VI!G6759 |
| VIFTA  | 2026    | 2026 | 3.5               | VI!H6759 |
| VIFTA  | 2027    | 2027 | 3                 | VI!I6759 |

| Codice di rischio | Livello | Nome del rischio                                           | Descrizione                                                                                                                                                                                  | Dati correlati      | Riferimento normativo | Azione consigliata                                                                                       | Stato della verifica                              |
|-------------------|---------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| HS-003            | YELLOW  | Classification Review Required – similar lines exist       | Subheading 4810.32 has 2 lines; 4810.32.30 is distinguished from its siblings by: In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state. | 4810.32.90<br>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 "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 verificato – controllo necessario             |
| TR-004            | GRAY    | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4810.32.30. 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 5% for 4810.32.30 was checked against BT2026 (cell BT2026!N7568), 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 |

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.