Vietnam Tariff Intelligence

HS 4706.93.90 detail

HS code	4706.93.90
Description	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material / - Other: / - - Obtained by a combination of mechanical and chemical processes: / - - - Other
Unit	kg
Generated	06/11/2026 04:20:34
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/47069390/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7267
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N7267
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7267
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7039

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6994
ATIGA	2023	2023	0	AT!F6994
ATIGA	2024	2024	0	AT!G6994
ATIGA	2025	2025	0	AT!H6994
ATIGA	2026	2026	0	AT!I6994
ATIGA	2027	2027	0	AT!J6994
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7044
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7044
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7044
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7044
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7044
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7044
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7046
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7046
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7046
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7046
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7046
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7046
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7046
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7000
AIFTA	30/12/2022	2022	0	AI!F7002
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7002
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7002
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7002
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7002
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7002

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7022
VKFTA	2023	2023	0	VK!F7022
VKFTA	2024	2024	0	VK!G7022
VKFTA	2025	2025	0	VK!H7022
VKFTA	2026	2026	0	VK!I7022
VKFTA	2027	2027	0	VK!J7022
VCFTA	2022	2022	0	VC!D7077
VCFTA	2023	2023	0	VC!E7077
VCFTA	2024	2024	0	VC!F7077
VCFTA	2025	2025	0	VC!G7077
VCFTA	2026	2026	0	VC!H7077
VCFTA	2027	2027	0	VC!I7077
VN-EAEU	2022	2022	0	EAV!D7057
VN-EAEU	2023	2023	0	EAV!E7057
VN-EAEU	2024	2024	0	EAV!F7057
VN-EAEU	2025	2025	0	EAV!G7057
VN-EAEU	2026	2026	0	EAV!H7057
VN-EAEU	2027	2027	0	EAV!I7057
AHKFTA	2022	2022	0	AKH!D7065
AHKFTA	2023	2023	0	AKH!E7065
AHKFTA	2024	2024	0	AKH!F7065
AHKFTA	2025	2025	0	AKH!G7065
AHKFTA	2026	2026	0	AKH!H7065
AHKFTA	2027	2027	0	AKH!I7065
EVFTA	2022	2022	0	EV-NK!D7058
EVFTA	2023	2023	0	EV-NK!E7058

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7058
EVFTA	2025	2025	0	EV-NK!G7058
EVFTA	2026	2026	0	EV-NK!H7058
EVFTA	2027	2027	0	EV-NK!I7058
UKVFTA	2022	2022	0	UKV!D7059
UKVFTA	2023	2023	0	UKV!E7059
UKVFTA	2024	2024	0	UKV!F7059
UKVFTA	2025	2025	0	UKV!G7059
UKVFTA	2026	2026	0	UKV!H7059
UKVFTA	2027	2027	0	UKV!I7059
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7025
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7025
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7025
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7025
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7025
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7025
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7025
RCEP A	2022	2022	0	RCEPT-A!D7059
RCEP A	2023	2023	0	RCEPT-A!E7059
RCEP A	2024	2024	0	RCEPT-A!F7059
RCEP A	2025	2025	0	RCEPT-A!G7059
RCEP A	2026	2026	0	RCEPT-A!H7059
RCEP A	2027	2027	0	RCEPT-A!I7059
RCEP B	2022	2022	0	B!D7059
RCEP B	2023	2023	0	B!E7059
RCEP B	2024	2024	0	B!F7059

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G7059
RCEP B	2026	2026	0	B!H7059
RCEP B	2027	2027	0	B!I7059
RCEP C	2022	2022	0	C!D7059
RCEP C	2023	2023	0	C!E7059
RCEP C	2024	2024	0	C!F7059
RCEP C	2025	2025	0	C!G7059
RCEP C	2026	2026	0	C!H7059
RCEP C	2027	2027	0	C!I7059
RCEP D	2022	2022	0	D!D7059
RCEP D	2023	2023	0	D!E7059
RCEP D	2024	2024	0	D!F7059
RCEP D	2025	2025	0	D!G7059
RCEP D	2026	2026	0	D!H7059
RCEP D	2027	2027	0	D!I7059
RCEP E	2022	2022	0	E!D7062
RCEP E	2023	2023	0	E!E7062
RCEP E	2024	2024	0	E!F7062
RCEP E	2025	2025	0	E!G7062
RCEP E	2026	2026	0	E!H7062
RCEP E	2027	2027	0	E!I7062
RCEP F	2022	2022	0	F!D7059
RCEP F	2023	2023	0	F!E7059
RCEP F	2024	2024	0	F!F7059
RCEP F	2025	2025	0	F!G7059
RCEP F	2026	2026	0	F!H7059

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I7059
VIFTA	2024	2024	0	VI!F6524
VIFTA	2025	2025	0	VI!G6524
VIFTA	2026	2026	0	VI!H6524
VIFTA	2027	2027	0	VI!I6524

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4706.93 has 2 lines; 4706.93.90 is distinguished from its siblings by: Other.	4706.93.10 Abaca pulp	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4706.93.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4706.93.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required
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.	Not verified – check required
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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4706.93.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 4706.93.90 was checked against BT2026 (cell BT2026!N7267), 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.	Checked against the source tariff file

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.