Vietnam Tariff Intelligence

HS 4707.90.00 detail

HS code	4707.90.00
Description	Recovered (waste and scrap) paper or paperboard / - Other, including unsorted waste and scrap
Unit	kg
Generated	04/11/2026 13:00:26
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/47079000/

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!K7272
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N7272
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7272
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

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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7045
ATIGA	2022	2022	0	AT!E7000
ATIGA	2023	2023	0	AT!F7000
ATIGA	2024	2024	0	AT!G7000
ATIGA	2025	2025	0	AT!H7000
ATIGA	2026	2026	0	AT!I7000
ATIGA	2027	2027	0	AT!J7000
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7050
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7050
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7050

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7050
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7050
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7050
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7052
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7052
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7052
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7052
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7052
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7052
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7052
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7006
AIFTA	30/12/2022	2022	0	AI!F7008
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7008
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7008
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7008
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7008
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7008
VKFTA	2022	2022	0	VK!E7028
VKFTA	2023	2023	0	VK!F7028
VKFTA	2024	2024	0	VK!G7028
VKFTA	2025	2025	0	VK!H7028
VKFTA	2026	2026	0	VK!I7028
VKFTA	2027	2027	0	VK!J7028
VCFTA	2022	2022	0	VC!D7083
VCFTA	2023	2023	0	VC!E7083
VCFTA	2024	2024	0	VC!F7083

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7083
VCFTA	2026	2026	0	VC!H7083
VCFTA	2027	2027	0	VC!I7083
VN-EAEU	2022	2022	0	EAV!D7063
VN-EAEU	2023	2023	0	EAV!E7063
VN-EAEU	2024	2024	0	EAV!F7063
VN-EAEU	2025	2025	0	EAV!G7063
VN-EAEU	2026	2026	0	EAV!H7063
VN-EAEU	2027	2027	0	EAV!I7063
AHKFTA	2022	2022	*	AKH!D7071
AHKFTA	2023	2023	*	AKH!E7071
AHKFTA	2024	2024	*	AKH!F7071
AHKFTA	2025	2025	*	AKH!G7071
AHKFTA	2026	2026	*	AKH!H7071
AHKFTA	2027	2027	*	AKH!I7071
EVFTA	2022	2022	0	EV-NK!D7064
EVFTA	2023	2023	0	EV-NK!E7064
EVFTA	2024	2024	0	EV-NK!F7064
EVFTA	2025	2025	0	EV-NK!G7064
EVFTA	2026	2026	0	EV-NK!H7064
EVFTA	2027	2027	0	EV-NK!I7064
UKVFTA	2022	2022	0	UKV!D7065
UKVFTA	2023	2023	0	UKV!E7065
UKVFTA	2024	2024	0	UKV!F7065
UKVFTA	2025	2025	0	UKV!G7065
UKVFTA	2026	2026	0	UKV!H7065

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7065
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7031
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7031
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7031
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7031
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7031
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7031
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7031
RCEP A	2022	2022	0	RCEPT-A!D7065
RCEP A	2023	2023	0	RCEPT-A!E7065
RCEP A	2024	2024	0	RCEPT-A!F7065
RCEP A	2025	2025	0	RCEPT-A!G7065
RCEP A	2026	2026	0	RCEPT-A!H7065
RCEP A	2027	2027	0	RCEPT-A!I7065
RCEP B	2022	2022	0	B!D7065
RCEP B	2023	2023	0	B!E7065
RCEP B	2024	2024	0	B!F7065
RCEP B	2025	2025	0	B!G7065
RCEP B	2026	2026	0	B!H7065
RCEP B	2027	2027	0	B!I7065
RCEP C	2022	2022	0	C!D7065
RCEP C	2023	2023	0	C!E7065
RCEP C	2024	2024	0	C!F7065
RCEP C	2025	2025	0	C!G7065
RCEP C	2026	2026	0	C!H7065
RCEP C	2027	2027	0	C!I7065

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D7065
RCEP D	2023	2023	0	D!E7065
RCEP D	2024	2024	0	D!F7065
RCEP D	2025	2025	0	D!G7065
RCEP D	2026	2026	0	D!H7065
RCEP D	2027	2027	0	D!I7065
RCEP E	2022	2022	0	E!D7068
RCEP E	2023	2023	0	E!E7068
RCEP E	2024	2024	0	E!F7068
RCEP E	2025	2025	0	E!G7068
RCEP E	2026	2026	0	E!H7068
RCEP E	2027	2027	0	E!I7068
RCEP F	2022	2022	0	F!D7065
RCEP F	2023	2023	0	F!E7065
RCEP F	2024	2024	0	F!F7065
RCEP F	2025	2025	0	F!G7065
RCEP F	2026	2026	0	F!H7065
RCEP F	2027	2027	0	F!I7065
VIFTA	2024	2024	0	VI!F6529
VIFTA	2025	2025	0	VI!G6529
VIFTA	2026	2026	0	VI!H6529
VIFTA	2027	2027	0	VI!I6529

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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 4707.90.00. 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 4707.90.00 was checked against BT2026 (cell BT2026!N7272), 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.