Vietnam Tariff Intelligence

HS 4802.54.21 detail

HS code	4802.54.21
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: / - - - Other carbonising base paper: / - - - - 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
Unit	kg
Generated	10/11/2026 22:02:12
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/48025421/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7368
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7368
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7368
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
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	2.9	2.9%	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!E7077
ATIGA	2022	2022	0	AT!E7032
ATIGA	2023	2023	0	AT!F7032
ATIGA	2024	2024	0	AT!G7032
ATIGA	2025	2025	0	AT!H7032
ATIGA	2026	2026	0	AT!I7032
ATIGA	2027	2027	0	AT!J7032
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7082
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7082
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7082
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7082
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7082
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7082
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7083
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7083
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7083
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7083
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7083
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7083
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7084
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7038
AIFTA	30/12/2022	2022	0	AI!F7040
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7040
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7040
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7040
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7040
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7040

VKFTA	2022	2022	0	VK!E7060
VKFTA	2023	2023	0	VK!F7060
VKFTA	2024	2024	0	VK!G7060
VKFTA	2025	2025	0	VK!H7060
VKFTA	2026	2026	0	VK!I7060
VKFTA	2027	2027	0	VK!J7060
VCFTA	2022	2022	5	VC!D7114
VCFTA	2023	2023	5	VC!E7114
VCFTA	2024	2024	0	VC!F7114
VCFTA	2025	2025	0	VC!G7114
VCFTA	2026	2026	0	VC!H7114
VCFTA	2027	2027	0	VC!I7114
VN-EAEU	2022	2022	0	EAV!D7094
VN-EAEU	2023	2023	0	EAV!E7094
VN-EAEU	2024	2024	0	EAV!F7094
VN-EAEU	2025	2025	0	EAV!G7094
VN-EAEU	2026	2026	0	EAV!H7094
VN-EAEU	2027	2027	0	EAV!I7094
AHKFTA	2022	2022	0	AKH!D7103
AHKFTA	2023	2023	0	AKH!E7103
AHKFTA	2024	2024	0	AKH!F7103
AHKFTA	2025	2025	0	AKH!G7103
AHKFTA	2026	2026	0	AKH!H7103
AHKFTA	2027	2027	0	AKH!I7103
EVFTA	2022	2022	1,2	EV-NK!D7095
EVFTA	2023	2023	0	EV-NK!E7095
EVFTA	2024	2024	0	EV-NK!F7095

EVFTA	2025	2025	0	EV-NK!G7095
EVFTA	2026	2026	0	EV-NK!H7095
EVFTA	2027	2027	0	EV-NK!I7095
UKVFTA	2022	2022	1,2	UKV!D7096
UKVFTA	2023	2023	0	UKV!E7096
UKVFTA	2024	2024	0	UKV!F7096
UKVFTA	2025	2025	0	UKV!G7096
UKVFTA	2026	2026	0	UKV!H7096
UKVFTA	2027	2027	0	UKV!I7096
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7062
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7062
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7062
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7062
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7062
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7062
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7062
RCEP A	2022	2022	0	RCEPT-A!D7097
RCEP A	2023	2023	0	RCEPT-A!E7097
RCEP A	2024	2024	0	RCEPT-A!F7097
RCEP A	2025	2025	0	RCEPT-A!G7097
RCEP A	2026	2026	0	RCEPT-A!H7097
RCEP A	2027	2027	0	RCEPT-A!I7097
RCEP B	2022	2022	0	B!D7097
RCEP B	2023	2023	0	B!E7097
RCEP B	2024	2024	0	B!F7097
RCEP B	2025	2025	0	B!G7097
RCEP B	2026	2026	0	B!H7097

RCEP B	2027	2027	0	B!I7097
RCEP C	2022	2022	0	C!D7097
RCEP C	2023	2023	0	C!E7097
RCEP C	2024	2024	0	C!F7097
RCEP C	2025	2025	0	C!G7097
RCEP C	2026	2026	0	C!H7097
RCEP C	2027	2027	0	C!I7097
RCEP D	2022	2022	0	D!D7097
RCEP D	2023	2023	0	D!E7097
RCEP D	2024	2024	0	D!F7097
RCEP D	2025	2025	0	D!G7097
RCEP D	2026	2026	0	D!H7097
RCEP D	2027	2027	0	D!I7097
RCEP E	2022	2022	0	E!D7100
RCEP E	2023	2023	0	E!E7100
RCEP E	2024	2024	0	E!F7100
RCEP E	2025	2025	0	E!G7100
RCEP E	2026	2026	0	E!H7100
RCEP E	2027	2027	0	E!I7100
RCEP F	2022	2022	0	F!D7097
RCEP F	2023	2023	0	F!E7097
RCEP F	2024	2024	0	F!F7097
RCEP F	2025	2025	0	F!G7097
RCEP F	2026	2026	0	F!H7097
RCEP F	2027	2027	0	F!I7097
VIFTA	2024	2024	4,3	VI!F6559
VIFTA	2025	2025	3.6	VI!G6559

VIFTA	2026	2026	2.9	VI!H6559
VIFTA	2027	2027	2.1	VI!I6559

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 4802.54 has 8 lines; 4802.54.21 is distinguished from its siblings by: 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.	4802.54.11 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; 4802.54.29 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; 4802.54.50 Multi-ply paper and paperboard	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 4802.54.21. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 4802.54.21 was checked against BT2026 (cell BT2026!N7368), 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.