Vietnam Tariff Intelligence

HS 4802.55.21 detail

HS code	4802.55.21
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 40 g/m² or more but not more than 150 g/m², in rolls: / - - - Fancy paper and paperboard: / - - - - Of a width not exceeding 15 cm
Unit	kg
Generated	06/11/2026 14:16:20
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/48025521/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7376
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7376
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7376
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

ACFTA	0 (-CN)	0% (except CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
VCFTA	15	15%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	20	20%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	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
AKFTA	32	32%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AJCEP	35	35%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	35	35%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E7085
ATIGA	2022	2022	0	AT!E7040
ATIGA	2023	2023	0	AT!F7040
ATIGA	2024	2024	0	AT!G7040
ATIGA	2025	2025	0	AT!H7040
ATIGA	2026	2026	0	AT!I7040
ATIGA	2027	2027	0	AT!J7040
AJCEP	30/12/2022 - 31/3/2023	2022	35	AJ!E7090
AJCEP	01/4/2023 - 31/3/2024	2023	35	AJ!F7090
AJCEP	01/4/2024 - 31/3/2025	2024	35	AJ!G7090
AJCEP	01/4/2025 - 31/3/2026	2025	35	AJ!H7090

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	35	AJ!I7090
AJCEP	01/4/2027 - 31/3/2028	2027	35	AJ!J7090
VJEPA	30/12/2022 - 31/3/2023	2022	35	VJ!E7091
VJEPA	01/4/2023 - 31/3/2024	2023	35	VJ!F7091
VJEPA	01/4/2024 - 31/3/2025	2024	35	VJ!G7091
VJEPA	01/4/2025 - 31/3/2026	2025	35	VJ!H7091
VJEPA	01/4/2026 - 31/3/2027	2026	35	VJ!I7091
VJEPA	01/4/2027 - 31/3/2028	2027	35	VJ!J7091
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		32	AK!F7092
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H7046
AIFTA	30/12/2022	2022	*	AI!F7048
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G7048
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H7048
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I7048
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J7048
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K7048
VKFTA	2022	2022	20	VK!E7068
VKFTA	2023	2023	20	VK!F7068
VKFTA	2024	2024	20	VK!G7068
VKFTA	2025	2025	20	VK!H7068
VKFTA	2026	2026	20	VK!I7068
VKFTA	2027	2027	20	VK!J7068
VCFTA	2022	2022	29	VC!D7122
VCFTA	2023	2023	29	VC!E7122
VCFTA	2024	2024	15	VC!F7122
VCFTA	2025	2025	15	VC!G7122

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	15	VC!H7122
VCFTA	2027	2027	15	VC!I7122
VN-EAEU	2022	2022	5,5	EAV!D7102
VN-EAEU	2023	2023	3,6	EAV!E7102
VN-EAEU	2024	2024	1,8	EAV!F7102
VN-EAEU	2025	2025	0	EAV!G7102
VN-EAEU	2026	2026	0	EAV!H7102
VN-EAEU	2027	2027	0	EAV!I7102
AHKFTA	2022	2022	*	AKH!D7111
AHKFTA	2023	2023	*	AKH!E7111
AHKFTA	2024	2024	*	AKH!F7111
AHKFTA	2025	2025	*	AKH!G7111
AHKFTA	2026	2026	*	AKH!H7111
AHKFTA	2027	2027	*	AKH!I7111
EVFTA	2022	2022	12,5	EV-NK!D7103
EVFTA	2023	2023	10	EV-NK!E7103
EVFTA	2024	2024	7,5	EV-NK!F7103
EVFTA	2025	2025	5	EV-NK!G7103
EVFTA	2026	2026	2,5	EV-NK!H7103
EVFTA	2027	2027	0	EV-NK!I7103
UKVFTA	2022	2022	12,5	UKV!D7104
UKVFTA	2023	2023	10	UKV!E7104
UKVFTA	2024	2024	7,5	UKV!F7104
UKVFTA	2025	2025	5	UKV!G7104
UKVFTA	2026	2026	2,5	UKV!H7104
UKVFTA	2027	2027	0	UKV!I7104

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7070
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7070
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7070
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7070
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7070
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7070
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7070
RCEP A	2022	2022	20	RCEPT-A!D7105
RCEP A	2023	2023	20	RCEPT-A!E7105
RCEP A	2024	2024	20	RCEPT-A!F7105
RCEP A	2025	2025	20	RCEPT-A!G7105
RCEP A	2026	2026	20	RCEPT-A!H7105
RCEP A	2027	2027	20	RCEPT-A!I7105
RCEP B	2022	2022	20	B!D7105
RCEP B	2023	2023	20	B!E7105
RCEP B	2024	2024	20	B!F7105
RCEP B	2025	2025	20	B!G7105
RCEP B	2026	2026	20	B!H7105
RCEP B	2027	2027	20	B!I7105
RCEP C	2022	2022	*	C!D7105
RCEP C	2023	2023	*	C!E7105
RCEP C	2024	2024	*	C!F7105
RCEP C	2025	2025	*	C!G7105
RCEP C	2026	2026	*	C!H7105
RCEP C	2027	2027	*	C!I7105
RCEP D	2022	2022	20	D!D7105

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E7105
RCEP D	2024	2024	20	D!F7105
RCEP D	2025	2025	20	D!G7105
RCEP D	2026	2026	20	D!H7105
RCEP D	2027	2027	20	D!I7105
RCEP E	2022	2022	20	E!D7108
RCEP E	2023	2023	20	E!E7108
RCEP E	2024	2024	20	E!F7108
RCEP E	2025	2025	20	E!G7108
RCEP E	2026	2026	20	E!H7108
RCEP E	2027	2027	20	E!I7108
RCEP F	2022	2022	20	F!D7105
RCEP F	2023	2023	20	F!E7105
RCEP F	2024	2024	20	F!F7105
RCEP F	2025	2025	20	F!G7105
RCEP F	2026	2026	20	F!H7105
RCEP F	2027	2027	20	F!I7105
VIFTA	2024	2024	20	VI!F6567
VIFTA	2025	2025	20	VI!G6567
VIFTA	2026	2026	20	VI!H6567
VIFTA	2027	2027	20	VI!I6567

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, VKFTA 20%, VIFTA 20%, AKFTA 32%, AJCEP 35%, VJEPA 35%: 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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4802.55 has 8 lines; 4802.55.21 is distinguished from its siblings by: Of a width not exceeding 15 cm.	4802.55.29 Other; 4802.55.40 Base paper of a kind used to manufacture aluminium coated paper; 4802.55.50 Base paper of a kind used to manufacture release paper; 4802.55.61 Of a width not exceeding 15 cm; 4802.55.69 Other; 4802.55.70 Multi-ply paper	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	4802.55.21 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4802.55.21	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 4802.55.21. 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 20% for 4802.55.21 was checked against BT2026 (cell BT2026!N7376), 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.