HS 4802.56.21 detail

HS code	4802.56.21
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 sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state: / - - - Fancy paper and paperboard: / - - - - In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state
Unit	kg
Generated	04/11/2026 17:55:52
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/48025621/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7387
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N7387
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7387
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	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
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	24	24%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	25	25%	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 (*)
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!E7096
ATIGA	2022	2022	0	AT!E7051
ATIGA	2023	2023	0	AT!F7051
ATIGA	2024	2024	0	AT!G7051
ATIGA	2025	2025	0	AT!H7051
ATIGA	2026	2026	0	AT!I7051
ATIGA	2027	2027	0	AT!J7051
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7101

FTA	Period	Year	Source value	Source
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7101
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7101
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7101
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7101
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7101
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7102
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7102
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7102
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7102
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7102
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7102
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F7103
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H7057
AIFTA	30/12/2022	2022	*	AI!F7059
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G7059
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H7059
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I7059
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J7059
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K7059
VKFTA	2022	2022	24	VK!E7079
VKFTA	2023	2023	24	VK!F7079
VKFTA	2024	2024	24	VK!G7079
VKFTA	2025	2025	24	VK!H7079
VKFTA	2026	2026	24	VK!I7079
VKFTA	2027	2027	24	VK!J7079
VCFTA	2022	2022	29	VC!D7133

FTA	Period	Year	Source value	Source
VCFTA	2023	2023	29	VC!E7133
VCFTA	2024	2024	15	VC!F7133
VCFTA	2025	2025	15	VC!G7133
VCFTA	2026	2026	15	VC!H7133
VCFTA	2027	2027	15	VC!I7133
VN-EAEU	2022	2022	6,8	EAV!D7113
VN-EAEU	2023	2023	4,5	EAV!E7113
VN-EAEU	2024	2024	2,3	EAV!F7113
VN-EAEU	2025	2025	0	EAV!G7113
VN-EAEU	2026	2026	0	EAV!H7113
VN-EAEU	2027	2027	0	EAV!I7113
AHKFTA	2022	2022	*	AKH!D7122
AHKFTA	2023	2023	*	AKH!E7122
AHKFTA	2024	2024	*	AKH!F7122
AHKFTA	2025	2025	*	AKH!G7122
AHKFTA	2026	2026	*	AKH!H7122
AHKFTA	2027	2027	*	AKH!I7122
EVFTA	2022	2022	15,6	EV-NK!D7114
EVFTA	2023	2023	12,5	EV-NK!E7114
EVFTA	2024	2024	9,3	EV-NK!F7114
EVFTA	2025	2025	6,2	EV-NK!G7114
EVFTA	2026	2026	3,1	EV-NK!H7114
EVFTA	2027	2027	0	EV-NK!I7114
UKVFTA	2022	2022	15,6	UKV!D7115
UKVFTA	2023	2023	12,5	UKV!E7115
UKVFTA	2024	2024	9,3	UKV!F7115

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	6,2	UKV!G7115
UKVFTA	2026	2026	3,1	UKV!H7115
UKVFTA	2027	2027	0	UKV!I7115
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7081
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7081
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7081
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7081
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7081
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7081
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7081
RCEP A	2022	2022	25	RCEPT-A!D7116
RCEP A	2023	2023	25	RCEPT-A!E7116
RCEP A	2024	2024	25	RCEPT-A!F7116
RCEP A	2025	2025	25	RCEPT-A!G7116
RCEP A	2026	2026	25	RCEPT-A!H7116
RCEP A	2027	2027	25	RCEPT-A!I7116
RCEP B	2022	2022	25	B!D7116
RCEP B	2023	2023	25	B!E7116
RCEP B	2024	2024	25	B!F7116
RCEP B	2025	2025	25	B!G7116
RCEP B	2026	2026	25	B!H7116
RCEP B	2027	2027	25	B!I7116
RCEP C	2022	2022	*	C!D7116
RCEP C	2023	2023	*	C!E7116
RCEP C	2024	2024	*	C!F7116
RCEP C	2025	2025	*	C!G7116

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	*	C!H7116
RCEP C	2027	2027	*	C!I7116
RCEP D	2022	2022	25	D!D7116
RCEP D	2023	2023	25	D!E7116
RCEP D	2024	2024	25	D!F7116
RCEP D	2025	2025	25	D!G7116
RCEP D	2026	2026	25	D!H7116
RCEP D	2027	2027	25	D!I7116
RCEP E	2022	2022	25	E!D7119
RCEP E	2023	2023	25	E!E7119
RCEP E	2024	2024	25	E!F7119
RCEP E	2025	2025	25	E!G7119
RCEP E	2026	2026	25	E!H7119
RCEP E	2027	2027	25	E!I7119
RCEP F	2022	2022	25	F!D7116
RCEP F	2023	2023	25	F!E7116
RCEP F	2024	2024	25	F!F7116
RCEP F	2025	2025	25	F!G7116
RCEP F	2026	2026	25	F!H7116
RCEP F	2027	2027	25	F!I7116
VIFTA	2024	2024	25	VI!F6578
VIFTA	2025	2025	25	VI!G6578
VIFTA	2026	2026	25	VI!H6578
VIFTA	2027	2027	25	VI!I6578

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) 25%, RCEP (Annex B) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%, VIFTA 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 4802.56 has 6 lines; 4802.56.21 is distinguished from its siblings by: In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state.	4802.56.29 Other; 4802.56.41 Of a width not exceeding 36 cm in rectangular (including square) sheets and in the unfolded state; 4802.56.49 Other; 4802.56.50 Multi-ply paper; 4802.56.90 Other	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	4802.56.21 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4802.56.21	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 4802.56.21. 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 25% for 4802.56.21 was checked against BT2026 (cell BT2026!N7387), 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.