Vietnam Tariff Intelligence

# HS 4802.58.21 detail

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|---|---|
| **HS code** | 4802.58.21 |
| **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 more than 150 g/m²: / - - - Fancy paper and paperboard: / - - - - In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state |
| **Unit** | kg |
| **Generated** | 03/11/2026 01:52:22 |
| **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/48025821/ |

## 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!K7402 |
| Preferential (MFN) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N7402 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7402 |
| 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 | 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 |
| 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 |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| VKFTA | 20 | 20% | Consolidated BT2026 | 2026 | VK | 125/2022/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 |
| 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 (*) |
| VCFTA | * | * not eligible | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Not eligible (*) |
| VIFTA | * | * not eligible | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/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!E7111 |
| ATIGA | 2022 | 2022 | 0 | AT!E7066 |
| ATIGA | 2023 | 2023 | 0 | AT!F7066 |
| ATIGA | 2024 | 2024 | 0 | AT!G7066 |
| ATIGA | 2025 | 2025 | 0 | AT!H7066 |
| ATIGA | 2026 | 2026 | 0 | AT!I7066 |
| ATIGA | 2027 | 2027 | 0 | AT!J7066 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E7116 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F7116 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G7116 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H7116 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I7116 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J7116 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E7117 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F7117 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G7117 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H7117 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I7117 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J7117 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 32 | AK!F7118 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H7072 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F7074 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G7074 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H7074 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I7074 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J7074 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K7074 |
| VKFTA | 2022 | 2022 | 20 | VK!E7094 |
| VKFTA | 2023 | 2023 | 20 | VK!F7094 |
| VKFTA | 2024 | 2024 | 20 | VK!G7094 |
| VKFTA | 2025 | 2025 | 20 | VK!H7094 |
| VKFTA | 2026 | 2026 | 20 | VK!I7094 |
| VKFTA | 2027 | 2027 | 20 | VK!J7094 |
| VCFTA | 2022 | 2022 | * | VC!D7148 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2023 | 2023 | * | VC!E7148 |
| VCFTA | 2024 | 2024 | * | VC!F7148 |
| VCFTA | 2025 | 2025 | * | VC!G7148 |
| VCFTA | 2026 | 2026 | * | VC!H7148 |
| VCFTA | 2027 | 2027 | * | VC!I7148 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D7128 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E7128 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F7128 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G7128 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H7128 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I7128 |
| AHKFTA | 2022 | 2022 | * | AKH!D7137 |
| AHKFTA | 2023 | 2023 | * | AKH!E7137 |
| AHKFTA | 2024 | 2024 | * | AKH!F7137 |
| AHKFTA | 2025 | 2025 | * | AKH!G7137 |
| AHKFTA | 2026 | 2026 | * | AKH!H7137 |
| AHKFTA | 2027 | 2027 | * | AKH!I7137 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D7129 |
| EVFTA | 2023 | 2023 | 10 | EV-NK!E7129 |
| EVFTA | 2024 | 2024 | 7,5 | EV-NK!F7129 |
| EVFTA | 2025 | 2025 | 5 | EV-NK!G7129 |
| EVFTA | 2026 | 2026 | 2,5 | EV-NK!H7129 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I7129 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D7130 |
| UKVFTA | 2023 | 2023 | 10 | UKV!E7130 |
| UKVFTA | 2024 | 2024 | 7,5 | UKV!F7130 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2025 | 2025 | 5 | UKV!G7130 |
| UKVFTA | 2026 | 2026 | 2,5 | UKV!H7130 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I7130 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D7096 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E7096 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F7096 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G7096 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H7096 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I7096 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J7096 |
| RCEP A | 2022 | 2022 | 20 | RCEPT-A!D7131 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E7131 |
| RCEP A | 2024 | 2024 | 20 | RCEPT-A!F7131 |
| RCEP A | 2025 | 2025 | 20 | RCEPT-A!G7131 |
| RCEP A | 2026 | 2026 | 20 | RCEPT-A!H7131 |
| RCEP A | 2027 | 2027 | 20 | RCEPT-A!I7131 |
| RCEP B | 2022 | 2022 | 20 | B!D7131 |
| RCEP B | 2023 | 2023 | 20 | B!E7131 |
| RCEP B | 2024 | 2024 | 20 | B!F7131 |
| RCEP B | 2025 | 2025 | 20 | B!G7131 |
| RCEP B | 2026 | 2026 | 20 | B!H7131 |
| RCEP B | 2027 | 2027 | 20 | B!I7131 |
| RCEP C | 2022 | 2022 | * | C!D7131 |
| RCEP C | 2023 | 2023 | * | C!E7131 |
| RCEP C | 2024 | 2024 | * | C!F7131 |
| RCEP C | 2025 | 2025 | * | C!G7131 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2026 | 2026 | * | C!H7131 |
| RCEP C | 2027 | 2027 | * | C!I7131 |
| RCEP D | 2022 | 2022 | 20 | D!D7131 |
| RCEP D | 2023 | 2023 | 20 | D!E7131 |
| RCEP D | 2024 | 2024 | 20 | D!F7131 |
| RCEP D | 2025 | 2025 | 20 | D!G7131 |
| RCEP D | 2026 | 2026 | 20 | D!H7131 |
| RCEP D | 2027 | 2027 | 20 | D!I7131 |
| RCEP E | 2022 | 2022 | 20 | E!D7134 |
| RCEP E | 2023 | 2023 | 20 | E!E7134 |
| RCEP E | 2024 | 2024 | 20 | E!F7134 |
| RCEP E | 2025 | 2025 | 20 | E!G7134 |
| RCEP E | 2026 | 2026 | 20 | E!H7134 |
| RCEP E | 2027 | 2027 | 20 | E!I7134 |
| RCEP F | 2022 | 2022 | 20 | F!D7131 |
| RCEP F | 2023 | 2023 | 20 | F!E7131 |
| RCEP F | 2024 | 2024 | 20 | F!F7131 |
| RCEP F | 2025 | 2025 | 20 | F!G7131 |
| RCEP F | 2026 | 2026 | 20 | F!H7131 |
| RCEP F | 2027 | 2027 | 20 | F!I7131 |
| VIFTA | 2024 | 2024 | * | VI!F6593 |
| VIFTA | 2025 | 2025 | * | VI!G6593 |
| VIFTA | 2026 | 2026 | * | VI!H6593 |
| VIFTA | 2027 | 2027 | * | VI!I6593 |

## 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%, AKFTA 32%: 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 4802.58 has 6 lines; 4802.58.21 is distinguished from its siblings by: In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state. | 4802.58.29 Other; 4802.58.31 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; 4802.58.39 Other; 4802.58.91 Weighing more than 150 g/m2 but less than 225 g/m2; 4802.58.99 Other | 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 4802.58.21. 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 4802.58.21 was checked against BT2026 (cell BT2026!N7402), 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.