Vietnam Tariff Intelligence

HS 4802.61.39 detail

HS code	4802.61.39
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, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: / - - In rolls: / - - - Fancy paper and paperboard: / - - - - Other
Unit	kg
Generated	08/11/2026 09:07:54
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/48026139/

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!K7414
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7414
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7414
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

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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VCFTA	15	15%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/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 C)	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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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)		5	AC!E7123
ATIGA	2022	2022	0	AT!E7078
ATIGA	2023	2023	0	AT!F7078
ATIGA	2024	2024	0	AT!G7078
ATIGA	2025	2025	0	AT!H7078
ATIGA	2026	2026	0	AT!I7078
ATIGA	2027	2027	0	AT!J7078
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7128
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7128
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7128
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7128

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7128
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7128
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7129
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7129
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7129
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7129
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7129
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7129
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		32	AK!F7130
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H7084
AIFTA	30/12/2022	2022	*	AI!F7086
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G7086
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H7086
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I7086
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J7086
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K7086
VKFTA	2022	2022	20	VK!E7106
VKFTA	2023	2023	20	VK!F7106
VKFTA	2024	2024	20	VK!G7106
VKFTA	2025	2025	20	VK!H7106
VKFTA	2026	2026	20	VK!I7106
VKFTA	2027	2027	20	VK!J7106
VCFTA	2022	2022	29	VC!D7160
VCFTA	2023	2023	29	VC!E7160
VCFTA	2024	2024	15	VC!F7160
VCFTA	2025	2025	15	VC!G7160

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	15	VC!H7160
VCFTA	2027	2027	15	VC!I7160
VN-EAEU	2022	2022	5,5	EAV!D7140
VN-EAEU	2023	2023	3,6	EAV!E7140
VN-EAEU	2024	2024	1,8	EAV!F7140
VN-EAEU	2025	2025	0	EAV!G7140
VN-EAEU	2026	2026	0	EAV!H7140
VN-EAEU	2027	2027	0	EAV!I7140
AHKFTA	2022	2022	20	AKH!D7149
AHKFTA	2023	2023	20	AKH!E7149
AHKFTA	2024	2024	20	AKH!F7149
AHKFTA	2025	2025	20	AKH!G7149
AHKFTA	2026	2026	20	AKH!H7149
AHKFTA	2027	2027	20	AKH!I7149
EVFTA	2022	2022	12,5	EV-NK!D7141
EVFTA	2023	2023	10	EV-NK!E7141
EVFTA	2024	2024	7,5	EV-NK!F7141
EVFTA	2025	2025	5	EV-NK!G7141
EVFTA	2026	2026	2,5	EV-NK!H7141
EVFTA	2027	2027	0	EV-NK!I7141
UKVFTA	2022	2022	12,5	UKV!D7142
UKVFTA	2023	2023	10	UKV!E7142
UKVFTA	2024	2024	7,5	UKV!F7142
UKVFTA	2025	2025	5	UKV!G7142
UKVFTA	2026	2026	2,5	UKV!H7142
UKVFTA	2027	2027	0	UKV!I7142

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7108
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7108
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7108
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7108
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7108
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7108
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7108
RCEP A	2022	2022	20	RCEPT-A!D7143
RCEP A	2023	2023	20	RCEPT-A!E7143
RCEP A	2024	2024	20	RCEPT-A!F7143
RCEP A	2025	2025	20	RCEPT-A!G7143
RCEP A	2026	2026	20	RCEPT-A!H7143
RCEP A	2027	2027	20	RCEPT-A!I7143
RCEP B	2022	2022	20	B!D7143
RCEP B	2023	2023	20	B!E7143
RCEP B	2024	2024	20	B!F7143
RCEP B	2025	2025	20	B!G7143
RCEP B	2026	2026	20	B!H7143
RCEP B	2027	2027	20	B!I7143
RCEP C	2022	2022	20	C!D7143
RCEP C	2023	2023	20	C!E7143
RCEP C	2024	2024	20	C!F7143
RCEP C	2025	2025	20	C!G7143
RCEP C	2026	2026	20	C!H7143
RCEP C	2027	2027	20	C!I7143
RCEP D	2022	2022	20	D!D7143

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E7143
RCEP D	2024	2024	20	D!F7143
RCEP D	2025	2025	20	D!G7143
RCEP D	2026	2026	20	D!H7143
RCEP D	2027	2027	20	D!I7143
RCEP E	2022	2022	20	E!D7146
RCEP E	2023	2023	20	E!E7146
RCEP E	2024	2024	20	E!F7146
RCEP E	2025	2025	20	E!G7146
RCEP E	2026	2026	20	E!H7146
RCEP E	2027	2027	20	E!I7146
RCEP F	2022	2022	20	F!D7143
RCEP F	2023	2023	20	F!E7143
RCEP F	2024	2024	20	F!F7143
RCEP F	2025	2025	20	F!G7143
RCEP F	2026	2026	20	F!H7143
RCEP F	2027	2027	20	F!I7143
VIFTA	2024	2024	20	VI!F6605
VIFTA	2025	2025	20	VI!G6605
VIFTA	2026	2026	20	VI!H6605
VIFTA	2027	2027	20	VI!I6605

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	AHKFTA 20%, RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, VKFTA 20%, VIFTA 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 4802.61 has 9 lines; 4802.61.39 is distinguished from its siblings by: Other.	4802.61.31 Of a width not more than 15 cm; 4802.61.41 Weighing more than 150 g/m2 but less than 225 g/m2; 4802.61.49 Other; 4802.61.51 Of a width not exceeding 15 cm; 4802.61.59 Other; 4802.61.60 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	4802.61.39 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4802.61.39	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 4802.61.39. 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 4802.61.39 was checked against BT2026 (cell BT2026!N7414), 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.