Vietnam Tariff Intelligence

HS 4802.61.49 detail

HS code	4802.61.49
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: / - - - Base paper of a kind used to manufacture aluminium coated paper: / - - - - Other
Unit	kg
Generated	30/10/2026 11:56:42
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/48026149/

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!K7417
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7417
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7417
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
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
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)		0	AC!E7126
ATIGA	2022	2022	0	AT!E7081
ATIGA	2023	2023	0	AT!F7081
ATIGA	2024	2024	0	AT!G7081
ATIGA	2025	2025	0	AT!H7081
ATIGA	2026	2026	0	AT!I7081
ATIGA	2027	2027	0	AT!J7081
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7131
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7131
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7131
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7131

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7131
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7131
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7132
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7132
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7132
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7132
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7132
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7132
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7133
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7087
AIFTA	30/12/2022	2022	*	AI!F7089
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G7089
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H7089
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I7089
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J7089
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K7089
VKFTA	2022	2022	0	VK!E7109
VKFTA	2023	2023	0	VK!F7109
VKFTA	2024	2024	0	VK!G7109
VKFTA	2025	2025	0	VK!H7109
VKFTA	2026	2026	0	VK!I7109
VKFTA	2027	2027	0	VK!J7109
VCFTA	2022	2022	5	VC!D7163
VCFTA	2023	2023	5	VC!E7163
VCFTA	2024	2024	0	VC!F7163
VCFTA	2025	2025	0	VC!G7163

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7163
VCFTA	2027	2027	0	VC!I7163
VN-EAEU	2022	2022	0	EAV!D7143
VN-EAEU	2023	2023	0	EAV!E7143
VN-EAEU	2024	2024	0	EAV!F7143
VN-EAEU	2025	2025	0	EAV!G7143
VN-EAEU	2026	2026	0	EAV!H7143
VN-EAEU	2027	2027	0	EAV!I7143
AHKFTA	2022	2022	0	AKH!D7152
AHKFTA	2023	2023	0	AKH!E7152
AHKFTA	2024	2024	0	AKH!F7152
AHKFTA	2025	2025	0	AKH!G7152
AHKFTA	2026	2026	0	AKH!H7152
AHKFTA	2027	2027	0	AKH!I7152
EVFTA	2022	2022	1,2	EV-NK!D7144
EVFTA	2023	2023	0	EV-NK!E7144
EVFTA	2024	2024	0	EV-NK!F7144
EVFTA	2025	2025	0	EV-NK!G7144
EVFTA	2026	2026	0	EV-NK!H7144
EVFTA	2027	2027	0	EV-NK!I7144
UKVFTA	2022	2022	1,2	UKV!D7145
UKVFTA	2023	2023	0	UKV!E7145
UKVFTA	2024	2024	0	UKV!F7145
UKVFTA	2025	2025	0	UKV!G7145
UKVFTA	2026	2026	0	UKV!H7145
UKVFTA	2027	2027	0	UKV!I7145

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7111
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7111
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7111
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7111
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7111
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7111
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7111
RCEP A	2022	2022	0	RCEPT-A!D7146
RCEP A	2023	2023	0	RCEPT-A!E7146
RCEP A	2024	2024	0	RCEPT-A!F7146
RCEP A	2025	2025	0	RCEPT-A!G7146
RCEP A	2026	2026	0	RCEPT-A!H7146
RCEP A	2027	2027	0	RCEPT-A!I7146
RCEP B	2022	2022	0	B!D7146
RCEP B	2023	2023	0	B!E7146
RCEP B	2024	2024	0	B!F7146
RCEP B	2025	2025	0	B!G7146
RCEP B	2026	2026	0	B!H7146
RCEP B	2027	2027	0	B!I7146
RCEP C	2022	2022	0	C!D7146
RCEP C	2023	2023	0	C!E7146
RCEP C	2024	2024	0	C!F7146
RCEP C	2025	2025	0	C!G7146
RCEP C	2026	2026	0	C!H7146
RCEP C	2027	2027	0	C!I7146
RCEP D	2022	2022	0	D!D7146

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E7146
RCEP D	2024	2024	0	D!F7146
RCEP D	2025	2025	0	D!G7146
RCEP D	2026	2026	0	D!H7146
RCEP D	2027	2027	0	D!I7146
RCEP E	2022	2022	0	E!D7149
RCEP E	2023	2023	0	E!E7149
RCEP E	2024	2024	0	E!F7149
RCEP E	2025	2025	0	E!G7149
RCEP E	2026	2026	0	E!H7149
RCEP E	2027	2027	0	E!I7149
RCEP F	2022	2022	0	F!D7146
RCEP F	2023	2023	0	F!E7146
RCEP F	2024	2024	0	F!F7146
RCEP F	2025	2025	0	F!G7146
RCEP F	2026	2026	0	F!H7146
RCEP F	2027	2027	0	F!I7146
VIFTA	2024	2024	4.3	VI!F6608
VIFTA	2025	2025	3.6	VI!G6608
VIFTA	2026	2026	2.9	VI!H6608
VIFTA	2027	2027	2.1	VI!I6608

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 4802.61 has 9 lines; 4802.61.49 is distinguished from its siblings by: Other.	4802.61.31 Of a width not more than 15 cm; 4802.61.39 Other; 4802.61.41 Weighing more than 150 g/m2 but less than 225 g/m2; 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	4802.61.49 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4802.61.49	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 4802.61.49. 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 5% for 4802.61.49 was checked against BT2026 (cell BT2026!N7417), 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.