Vietnam Tariff Intelligence

HS 4804.21.10 detail

HS code	4804.21.10
Description	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03 / - Sack kraft paper: / - - Unbleached: / - - - Of a kind used for making cement bags
Unit	kg
Generated	31/10/2026 15:53:10
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/48042110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7454
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N7454
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7454
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

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
AKFTA	0(-KH)	0% (except KH)	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
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
RCEP (Annex A)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2	2%	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 F)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,1	2.1%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	2.1	2.1%	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!E7165
ATIGA	2022	2022	0	AT!E7120
ATIGA	2023	2023	0	AT!F7120
ATIGA	2024	2024	0	AT!G7120
ATIGA	2025	2025	0	AT!H7120
ATIGA	2026	2026	0	AT!I7120
ATIGA	2027	2027	0	AT!J7120
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7170
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7170
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7170

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7170
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7170
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7170
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7171
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7171
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7171
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7171
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7171
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7171
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7172
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7126
AIFTA	30/12/2022	2022	*	AI!F7128
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G7128
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H7128
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I7128
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J7128
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K7128
VKFTA	2022	2022	0	VK!E7156
VKFTA	2023	2023	0	VK!F7156
VKFTA	2024	2024	0	VK!G7156
VKFTA	2025	2025	0	VK!H7156
VKFTA	2026	2026	0	VK!I7156
VKFTA	2027	2027	0	VK!J7156
VCFTA	2022	2022	3	VC!D7202
VCFTA	2023	2023	3	VC!E7202
VCFTA	2024	2024	0	VC!F7202

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7202
VCFTA	2026	2026	0	VC!H7202
VCFTA	2027	2027	0	VC!I7202
VN-EAEU	2022	2022	0	EAV!D7182
VN-EAEU	2023	2023	0	EAV!E7182
VN-EAEU	2024	2024	0	EAV!F7182
VN-EAEU	2025	2025	0	EAV!G7182
VN-EAEU	2026	2026	0	EAV!H7182
VN-EAEU	2027	2027	0	EAV!I7182
AHKFTA	2022	2022	*	AKH!D7191
AHKFTA	2023	2023	*	AKH!E7191
AHKFTA	2024	2024	*	AKH!F7191
AHKFTA	2025	2025	*	AKH!G7191
AHKFTA	2026	2026	*	AKH!H7191
AHKFTA	2027	2027	*	AKH!I7191
EVFTA	2022	2022	0	EV-NK!D7183
EVFTA	2023	2023	0	EV-NK!E7183
EVFTA	2024	2024	0	EV-NK!F7183
EVFTA	2025	2025	0	EV-NK!G7183
EVFTA	2026	2026	0	EV-NK!H7183
EVFTA	2027	2027	0	EV-NK!I7183
UKVFTA	2022	2022	0	UKV!D7184
UKVFTA	2023	2023	0	UKV!E7184
UKVFTA	2024	2024	0	UKV!F7184
UKVFTA	2025	2025	0	UKV!G7184
UKVFTA	2026	2026	0	UKV!H7184

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7184
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7150
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7150
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7150
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7150
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7150
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7150
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7150
RCEP A	2022	2022	2,8	RCEPT-A!D7185
RCEP A	2023	2023	2,6	RCEPT-A!E7185
RCEP A	2024	2024	2,4	RCEPT-A!F7185
RCEP A	2025	2025	2,2	RCEPT-A!G7185
RCEP A	2026	2026	2	RCEPT-A!H7185
RCEP A	2027	2027	1,8	RCEPT-A!I7185
RCEP B	2022	2022	2,8	B!D7185
RCEP B	2023	2023	2,6	B!E7185
RCEP B	2024	2024	2,4	B!F7185
RCEP B	2025	2025	2,2	B!G7185
RCEP B	2026	2026	2	B!H7185
RCEP B	2027	2027	1,8	B!I7185
RCEP C	2022	2022	*	C!D7185
RCEP C	2023	2023	*	C!E7185
RCEP C	2024	2024	*	C!F7185
RCEP C	2025	2025	*	C!G7185
RCEP C	2026	2026	*	C!H7185
RCEP C	2027	2027	*	C!I7185

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	2,8	D!D7185
RCEP D	2023	2023	2,6	D!E7185
RCEP D	2024	2024	2,4	D!F7185
RCEP D	2025	2025	2,3	D!G7185
RCEP D	2026	2026	2,1	D!H7185
RCEP D	2027	2027	1,9	D!I7185
RCEP E	2022	2022	2,8	E!D7188
RCEP E	2023	2023	2,6	E!E7188
RCEP E	2024	2024	2,4	E!F7188
RCEP E	2025	2025	2,2	E!G7188
RCEP E	2026	2026	2	E!H7188
RCEP E	2027	2027	1,8	E!I7188
RCEP F	2022	2022	2,8	F!D7185
RCEP F	2023	2023	2,6	F!E7185
RCEP F	2024	2024	2,4	F!F7185
RCEP F	2025	2025	2,2	F!G7185
RCEP F	2026	2026	2	F!H7185
RCEP F	2027	2027	1,8	F!I7185
VIFTA	2024	2024	2.7	VI!F6645
VIFTA	2025	2025	2.4	VI!G6645
VIFTA	2026	2026	2.1	VI!H6645
VIFTA	2027	2027	1.8	VI!I6645

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 4804.21 has 2 lines; 4804.21.10 is distinguished from its siblings by: Of a kind used for making cement bags.	4804.21.90 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 4804.21.10. 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 3% for 4804.21.10 was checked against BT2026 (cell BT2026!N7454), 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.