Vietnam Tariff Intelligence

HS 4804.21.90 detail

HS code	4804.21.90
Description	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03 / - Sack kraft paper: / - - Unbleached: / - - - Other
Unit	kg
Generated	04/11/2026 01:40:53
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/48042190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	25.5	25.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7455
Preferential (MFN)	17	17%	26/2023/NĐ-CP	2023-07-15	BT2026!N7455
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7455
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
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
VIFTA	11.9	11.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	17	17%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	17	17%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	17	17%	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 E)	17	17%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	17	17%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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	24	24%	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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7166
ATIGA	2022	2022	0	AT!E7121
ATIGA	2023	2023	0	AT!F7121
ATIGA	2024	2024	0	AT!G7121
ATIGA	2025	2025	0	AT!H7121
ATIGA	2026	2026	0	AT!I7121
ATIGA	2027	2027	0	AT!J7121
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7171
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7171
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7171

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7171
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7171
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7171
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7172
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7172
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7172
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7172
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7172
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7172
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F7173
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7127
AIFTA	30/12/2022	2022	*	AI!F7129
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G7129
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H7129
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I7129
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J7129
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K7129
VKFTA	2022	2022	3,4	VK!E7157
VKFTA	2023	2023	1,7	VK!F7157
VKFTA	2024	2024	0	VK!G7157
VKFTA	2025	2025	0	VK!H7157
VKFTA	2026	2026	0	VK!I7157
VKFTA	2027	2027	0	VK!J7157
VCFTA	2022	2022	5	VC!D7203
VCFTA	2023	2023	2	VC!E7203
VCFTA	2024	2024	0	VC!F7203

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7203
VCFTA	2026	2026	0	VC!H7203
VCFTA	2027	2027	0	VC!I7203
VN-EAEU	2022	2022	4,6	EAV!D7183
VN-EAEU	2023	2023	3,1	EAV!E7183
VN-EAEU	2024	2024	1,5	EAV!F7183
VN-EAEU	2025	2025	0	EAV!G7183
VN-EAEU	2026	2026	0	EAV!H7183
VN-EAEU	2027	2027	0	EAV!I7183
AHKFTA	2022	2022	*	AKH!D7192
AHKFTA	2023	2023	*	AKH!E7192
AHKFTA	2024	2024	*	AKH!F7192
AHKFTA	2025	2025	*	AKH!G7192
AHKFTA	2026	2026	*	AKH!H7192
AHKFTA	2027	2027	*	AKH!I7192
EVFTA	2022	2022	8,5	EV-NK!D7184
EVFTA	2023	2023	5,6	EV-NK!E7184
EVFTA	2024	2024	2,8	EV-NK!F7184
EVFTA	2025	2025	0	EV-NK!G7184
EVFTA	2026	2026	0	EV-NK!H7184
EVFTA	2027	2027	0	EV-NK!I7184
UKVFTA	2022	2022	8,5	UKV!D7185
UKVFTA	2023	2023	5,6	UKV!E7185
UKVFTA	2024	2024	2,8	UKV!F7185
UKVFTA	2025	2025	0	UKV!G7185
UKVFTA	2026	2026	0	UKV!H7185

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7185
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7151
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7151
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7151
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7151
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7151
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7151
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7151
RCEP A	2022	2022	17	RCEPT-A!D7186
RCEP A	2023	2023	17	RCEPT-A!E7186
RCEP A	2024	2024	17	RCEPT-A!F7186
RCEP A	2025	2025	17	RCEPT-A!G7186
RCEP A	2026	2026	17	RCEPT-A!H7186
RCEP A	2027	2027	17	RCEPT-A!I7186
RCEP B	2022	2022	17	B!D7186
RCEP B	2023	2023	17	B!E7186
RCEP B	2024	2024	17	B!F7186
RCEP B	2025	2025	17	B!G7186
RCEP B	2026	2026	17	B!H7186
RCEP B	2027	2027	17	B!I7186
RCEP C	2022	2022	*	C!D7186
RCEP C	2023	2023	*	C!E7186
RCEP C	2024	2024	*	C!F7186
RCEP C	2025	2025	*	C!G7186
RCEP C	2026	2026	*	C!H7186
RCEP C	2027	2027	*	C!I7186

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	17	D!D7186
RCEP D	2023	2023	17	D!E7186
RCEP D	2024	2024	17	D!F7186
RCEP D	2025	2025	17	D!G7186
RCEP D	2026	2026	17	D!H7186
RCEP D	2027	2027	17	D!I7186
RCEP E	2022	2022	17	E!D7189
RCEP E	2023	2023	17	E!E7189
RCEP E	2024	2024	17	E!F7189
RCEP E	2025	2025	17	E!G7189
RCEP E	2026	2026	17	E!H7189
RCEP E	2027	2027	17	E!I7189
RCEP F	2022	2022	17	F!D7186
RCEP F	2023	2023	17	F!E7186
RCEP F	2024	2024	17	F!F7186
RCEP F	2025	2025	17	F!G7186
RCEP F	2026	2026	17	F!H7186
RCEP F	2027	2027	17	F!I7186
VIFTA	2024	2024	15.3	VI!F6646
VIFTA	2025	2025	13.6	VI!G6646
VIFTA	2026	2026	11.9	VI!H6646
VIFTA	2027	2027	10.2	VI!I6646

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) 17%, RCEP (Annex B) 17%, RCEP (Annex D) 17%, RCEP (Annex E) 17%, RCEP (Annex F) 17%, AKFTA 24%: the preferential rate is equal to or higher than the MFN rate (17%) in the source tariff – claiming the FTA brings no saving.	MFN 17%		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 4804.21 has 2 lines; 4804.21.90 is distinguished from its siblings by: Other.	4804.21.10 Of a kind used for making cement bags	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 4804.21.90. 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 17% for 4804.21.90 was checked against BT2026 (cell BT2026!N7455), 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.