Vietnam Tariff Intelligence

HS 4804.29.10 detail

HS code	4804.29.10
Description	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03 / - Sack kraft paper: / - - Other: / - - - Of a kind used for making cement bags
Unit	kg
Generated	31/10/2026 02:31:19
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/48042910/

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!K7457
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N7457
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7457
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	15	15%	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
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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!E7168
ATIGA	2022	2022	0	AT!E7123
ATIGA	2023	2023	0	AT!F7123
ATIGA	2024	2024	0	AT!G7123
ATIGA	2025	2025	0	AT!H7123
ATIGA	2026	2026	0	AT!I7123
ATIGA	2027	2027	0	AT!J7123
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E7173
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7173

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7173
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7173
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7173
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7173
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7174
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7174
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7174
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7174
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7174
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7174
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7175
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7129
AIFTA	30/12/2022	2022	0	AI!F7131
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7131
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7131
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7131
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7131
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7131
VKFTA	2022	2022	0	VK!E7159
VKFTA	2023	2023	0	VK!F7159
VKFTA	2024	2024	0	VK!G7159
VKFTA	2025	2025	0	VK!H7159
VKFTA	2026	2026	0	VK!I7159
VKFTA	2027	2027	0	VK!J7159
VCFTA	2022	2022	4	VC!D7205
VCFTA	2023	2023	2	VC!E7205

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	0	VC!F7205
VCFTA	2025	2025	0	VC!G7205
VCFTA	2026	2026	0	VC!H7205
VCFTA	2027	2027	0	VC!I7205
VN-EAEU	2022	2022	0	EAV!D7185
VN-EAEU	2023	2023	0	EAV!E7185
VN-EAEU	2024	2024	0	EAV!F7185
VN-EAEU	2025	2025	0	EAV!G7185
VN-EAEU	2026	2026	0	EAV!H7185
VN-EAEU	2027	2027	0	EAV!I7185
AHKFTA	2022	2022	*	AKH!D7194
AHKFTA	2023	2023	*	AKH!E7194
AHKFTA	2024	2024	*	AKH!F7194
AHKFTA	2025	2025	*	AKH!G7194
AHKFTA	2026	2026	*	AKH!H7194
AHKFTA	2027	2027	*	AKH!I7194
EVFTA	2022	2022	8,5	EV-NK!D7186
EVFTA	2023	2023	5,6	EV-NK!E7186
EVFTA	2024	2024	2,8	EV-NK!F7186
EVFTA	2025	2025	0	EV-NK!G7186
EVFTA	2026	2026	0	EV-NK!H7186
EVFTA	2027	2027	0	EV-NK!I7186
UKVFTA	2022	2022	8,5	UKV!D7187
UKVFTA	2023	2023	5,6	UKV!E7187
UKVFTA	2024	2024	2,8	UKV!F7187
UKVFTA	2025	2025	0	UKV!G7187

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H7187
UKVFTA	2027	2027	0	UKV!I7187
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7153
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7153
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7153
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7153
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7153
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7153
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7153
RCEP A	2022	2022	19	RCEPT-A!D7188
RCEP A	2023	2023	18	RCEPT-A!E7188
RCEP A	2024	2024	17	RCEPT-A!F7188
RCEP A	2025	2025	16	RCEPT-A!G7188
RCEP A	2026	2026	15	RCEPT-A!H7188
RCEP A	2027	2027	14	RCEPT-A!I7188
RCEP B	2022	2022	20	B!D7188
RCEP B	2023	2023	20	B!E7188
RCEP B	2024	2024	20	B!F7188
RCEP B	2025	2025	20	B!G7188
RCEP B	2026	2026	20	B!H7188
RCEP B	2027	2027	20	B!I7188
RCEP C	2022	2022	*	C!D7188
RCEP C	2023	2023	*	C!E7188
RCEP C	2024	2024	*	C!F7188
RCEP C	2025	2025	*	C!G7188
RCEP C	2026	2026	*	C!H7188

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I7188
RCEP D	2022	2022	20	D!D7188
RCEP D	2023	2023	20	D!E7188
RCEP D	2024	2024	20	D!F7188
RCEP D	2025	2025	20	D!G7188
RCEP D	2026	2026	20	D!H7188
RCEP D	2027	2027	20	D!I7188
RCEP E	2022	2022	20	E!D7191
RCEP E	2023	2023	20	E!E7191
RCEP E	2024	2024	20	E!F7191
RCEP E	2025	2025	20	E!G7191
RCEP E	2026	2026	20	E!H7191
RCEP E	2027	2027	20	E!I7191
RCEP F	2022	2022	20	F!D7188
RCEP F	2023	2023	20	F!E7188
RCEP F	2024	2024	20	F!F7188
RCEP F	2025	2025	20	F!G7188
RCEP F	2026	2026	20	F!H7188
RCEP F	2027	2027	20	F!I7188
VIFTA	2024	2024	18	VI!F6648
VIFTA	2025	2025	16	VI!G6648
VIFTA	2026	2026	14	VI!H6648
VIFTA	2027	2027	12	VI!I6648

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) 15%, RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, VIFTA 14%: the preferential rate is equal to or higher than the MFN rate (3%) in the source tariff – claiming the FTA brings no saving.	MFN 3%		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 4804.29 has 2 lines; 4804.29.10 is distinguished from its siblings by: Of a kind used for making cement bags.	4804.29.90 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 4804.29.10. 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 4804.29.10 was checked against BT2026 (cell BT2026!N7457), 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.