Vietnam Tariff Intelligence

HS 4804.39.90 detail

HS code	4804.39.90
Description	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03 / - Other kraft paper and paperboard weighing 150 g/m² or less: / - - Other: / - - - Other
Unit	kg
Generated	04/11/2026 22:57:41
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/48043990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	27	27%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7469
Preferential (MFN)	18	18%	26/2023/NĐ-CP	2023-07-15	BT2026!N7469
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7469
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(-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
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	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
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
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
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!E7180
ATIGA	2022	2022	0	AT!E7135
ATIGA	2023	2023	0	AT!F7135
ATIGA	2024	2024	0	AT!G7135
ATIGA	2025	2025	0	AT!H7135
ATIGA	2026	2026	0	AT!I7135
ATIGA	2027	2027	0	AT!J7135
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E7185
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7185
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7185

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7185
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7185
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7185
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7186
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7186
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7186
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7186
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7186
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7186
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7187
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7141
AIFTA	30/12/2022	2022	0	AI!F7143
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7143
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7143
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7143
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7143
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7143
VKFTA	2022	2022	0	VK!E7171
VKFTA	2023	2023	0	VK!F7171
VKFTA	2024	2024	0	VK!G7171
VKFTA	2025	2025	0	VK!H7171
VKFTA	2026	2026	0	VK!I7171
VKFTA	2027	2027	0	VK!J7171
VCFTA	2022	2022	3	VC!D7217
VCFTA	2023	2023	2	VC!E7217
VCFTA	2024	2024	0	VC!F7217

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7217
VCFTA	2026	2026	0	VC!H7217
VCFTA	2027	2027	0	VC!I7217
VN-EAEU	2022	2022	0	EAV!D7197
VN-EAEU	2023	2023	0	EAV!E7197
VN-EAEU	2024	2024	0	EAV!F7197
VN-EAEU	2025	2025	0	EAV!G7197
VN-EAEU	2026	2026	0	EAV!H7197
VN-EAEU	2027	2027	0	EAV!I7197
AHKFTA	2022	2022	*	AKH!D7206
AHKFTA	2023	2023	*	AKH!E7206
AHKFTA	2024	2024	*	AKH!F7206
AHKFTA	2025	2025	*	AKH!G7206
AHKFTA	2026	2026	*	AKH!H7206
AHKFTA	2027	2027	*	AKH!I7206
EVFTA	2022	2022	8,5	EV-NK!D7198
EVFTA	2023	2023	5,6	EV-NK!E7198
EVFTA	2024	2024	2,8	EV-NK!F7198
EVFTA	2025	2025	0	EV-NK!G7198
EVFTA	2026	2026	0	EV-NK!H7198
EVFTA	2027	2027	0	EV-NK!I7198
UKVFTA	2022	2022	8,5	UKV!D7199
UKVFTA	2023	2023	5,6	UKV!E7199
UKVFTA	2024	2024	2,8	UKV!F7199
UKVFTA	2025	2025	0	UKV!G7199
UKVFTA	2026	2026	0	UKV!H7199

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7199
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7165
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7165
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7165
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7165
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7165
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7165
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7165
RCEP A	2022	2022	19	RCEPT-A!D7200
RCEP A	2023	2023	18	RCEPT-A!E7200
RCEP A	2024	2024	17	RCEPT-A!F7200
RCEP A	2025	2025	16	RCEPT-A!G7200
RCEP A	2026	2026	15	RCEPT-A!H7200
RCEP A	2027	2027	14	RCEPT-A!I7200
RCEP B	2022	2022	20	B!D7200
RCEP B	2023	2023	20	B!E7200
RCEP B	2024	2024	20	B!F7200
RCEP B	2025	2025	20	B!G7200
RCEP B	2026	2026	20	B!H7200
RCEP B	2027	2027	20	B!I7200
RCEP C	2022	2022	*	C!D7200
RCEP C	2023	2023	*	C!E7200
RCEP C	2024	2024	*	C!F7200
RCEP C	2025	2025	*	C!G7200
RCEP C	2026	2026	*	C!H7200
RCEP C	2027	2027	*	C!I7200

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D7200
RCEP D	2023	2023	20	D!E7200
RCEP D	2024	2024	20	D!F7200
RCEP D	2025	2025	20	D!G7200
RCEP D	2026	2026	20	D!H7200
RCEP D	2027	2027	20	D!I7200
RCEP E	2022	2022	20	E!D7203
RCEP E	2023	2023	20	E!E7203
RCEP E	2024	2024	20	E!F7203
RCEP E	2025	2025	20	E!G7203
RCEP E	2026	2026	20	E!H7203
RCEP E	2027	2027	20	E!I7203
RCEP F	2022	2022	20	F!D7200
RCEP F	2023	2023	20	F!E7200
RCEP F	2024	2024	20	F!F7200
RCEP F	2025	2025	20	F!G7200
RCEP F	2026	2026	20	F!H7200
RCEP F	2027	2027	20	F!I7200
VIFTA	2024	2024	17.1	VI!F6660
VIFTA	2025	2025	14.3	VI!G6660
VIFTA	2026	2026	11.4	VI!H6660
VIFTA	2027	2027	8.6	VI!I6660

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 B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (18%) in the source tariff – claiming the FTA brings no saving.	MFN 18%		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 4804.39 has 3 lines; 4804.39.90 is distinguished from its siblings by: Other.	4804.39.10 Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape; 4804.39.20 Paper and paperboard of a kind used for making food packaging	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 4804.39.90. 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 18% for 4804.39.90 was checked against BT2026 (cell BT2026!N7469), 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.