Vietnam Tariff Intelligence

HS 4805.24.00 detail

HS code	4805.24.00
Description	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter / - Testliner (recycled liner board): / - - Weighing 150 g/m2 or less
Unit	kg
Generated	08/11/2026 09:12:35
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/48052400/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7500
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N7500
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7500
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
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	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)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	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 (*)
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!E7212
ATIGA	2022	2022	0	AT!E7167
ATIGA	2023	2023	0	AT!F7167
ATIGA	2024	2024	0	AT!G7167
ATIGA	2025	2025	0	AT!H7167
ATIGA	2026	2026	0	AT!I7167
ATIGA	2027	2027	0	AT!J7167
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7217
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7217
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7217

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7217
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7217
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7217
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7218
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7218
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7218
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7218
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7218
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7218
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7219
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7173
AIFTA	30/12/2022	2022	0	AI!F7175
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7175
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7175
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7175
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7175
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7175
VKFTA	2022	2022	0	VK!E7203
VKFTA	2023	2023	0	VK!F7203
VKFTA	2024	2024	0	VK!G7203
VKFTA	2025	2025	0	VK!H7203
VKFTA	2026	2026	0	VK!I7203
VKFTA	2027	2027	0	VK!J7203
VCFTA	2022	2022	2	VC!D7249
VCFTA	2023	2023	1	VC!E7249
VCFTA	2024	2024	0	VC!F7249

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7249
VCFTA	2026	2026	0	VC!H7249
VCFTA	2027	2027	0	VC!I7249
VN-EAEU	2022	2022	0	EAV!D7229
VN-EAEU	2023	2023	0	EAV!E7229
VN-EAEU	2024	2024	0	EAV!F7229
VN-EAEU	2025	2025	0	EAV!G7229
VN-EAEU	2026	2026	0	EAV!H7229
VN-EAEU	2027	2027	0	EAV!I7229
AHKFTA	2022	2022	*	AKH!D7238
AHKFTA	2023	2023	*	AKH!E7238
AHKFTA	2024	2024	*	AKH!F7238
AHKFTA	2025	2025	*	AKH!G7238
AHKFTA	2026	2026	*	AKH!H7238
AHKFTA	2027	2027	*	AKH!I7238
EVFTA	2022	2022	5	EV-NK!D7230
EVFTA	2023	2023	3,3	EV-NK!E7230
EVFTA	2024	2024	1,6	EV-NK!F7230
EVFTA	2025	2025	0	EV-NK!G7230
EVFTA	2026	2026	0	EV-NK!H7230
EVFTA	2027	2027	0	EV-NK!I7230
UKVFTA	2022	2022	5	UKV!D7231
UKVFTA	2023	2023	3,3	UKV!E7231
UKVFTA	2024	2024	1,6	UKV!F7231
UKVFTA	2025	2025	0	UKV!G7231
UKVFTA	2026	2026	0	UKV!H7231

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7231
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7197
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7197
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7197
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7197
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7197
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7197
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7197
RCEP A	2022	2022	9,3	RCEPT-A!D7232
RCEP A	2023	2023	8,7	RCEPT-A!E7232
RCEP A	2024	2024	8	RCEPT-A!F7232
RCEP A	2025	2025	7,3	RCEPT-A!G7232
RCEP A	2026	2026	6,7	RCEPT-A!H7232
RCEP A	2027	2027	6	RCEPT-A!I7232
RCEP B	2022	2022	9,3	B!D7232
RCEP B	2023	2023	8,7	B!E7232
RCEP B	2024	2024	8	B!F7232
RCEP B	2025	2025	7,3	B!G7232
RCEP B	2026	2026	6,7	B!H7232
RCEP B	2027	2027	6	B!I7232
RCEP C	2022	2022	*	C!D7232
RCEP C	2023	2023	*	C!E7232
RCEP C	2024	2024	*	C!F7232
RCEP C	2025	2025	*	C!G7232
RCEP C	2026	2026	*	C!H7232
RCEP C	2027	2027	*	C!I7232

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,4	D!D7232
RCEP D	2023	2023	8,8	D!E7232
RCEP D	2024	2024	8,1	D!F7232
RCEP D	2025	2025	7,5	D!G7232
RCEP D	2026	2026	6,9	D!H7232
RCEP D	2027	2027	6,3	D!I7232
RCEP E	2022	2022	9,3	E!D7235
RCEP E	2023	2023	8,7	E!E7235
RCEP E	2024	2024	8	E!F7235
RCEP E	2025	2025	7,3	E!G7235
RCEP E	2026	2026	6,7	E!H7235
RCEP E	2027	2027	6	E!I7235
RCEP F	2022	2022	9,3	F!D7232
RCEP F	2023	2023	8,7	F!E7232
RCEP F	2024	2024	8	F!F7232
RCEP F	2025	2025	7,3	F!G7232
RCEP F	2026	2026	6,7	F!H7232
RCEP F	2027	2027	6	F!I7232
VIFTA	2024	2024	9	VI!F6691
VIFTA	2025	2025	8	VI!G6691
VIFTA	2026	2026	7	VI!H6691
VIFTA	2027	2027	6	VI!I6691

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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 4805.24.00. 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 10% for 4805.24.00 was checked against BT2026 (cell BT2026!N7500), 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.