Vietnam Tariff Intelligence

HS 4805.40.00 detail

HS code	4805.40.00
Description	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter / - Filter paper and paperboard
Unit	kg
Generated	04/11/2026 16:58:44
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/48054000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7507
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7507
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7507
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
RCEP (Annex A)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,3	3.3%	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)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,4	3.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	3.5	3.5%	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!E7219
ATIGA	2022	2022	0	AT!E7174
ATIGA	2023	2023	0	AT!F7174
ATIGA	2024	2024	0	AT!G7174
ATIGA	2025	2025	0	AT!H7174
ATIGA	2026	2026	0	AT!I7174
ATIGA	2027	2027	0	AT!J7174
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7224
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7224
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7224

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7224
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7224
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7224
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7225
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7225
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7225
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7225
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7225
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7225
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7226
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7180
AIFTA	30/12/2022	2022	0	AI!F7182
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7182
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7182
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7182
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7182
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7182
VKFTA	2022	2022	0	VK!E7210
VKFTA	2023	2023	0	VK!F7210
VKFTA	2024	2024	0	VK!G7210
VKFTA	2025	2025	0	VK!H7210
VKFTA	2026	2026	0	VK!I7210
VKFTA	2027	2027	0	VK!J7210
VCFTA	2022	2022	2	VC!D7256
VCFTA	2023	2023	1	VC!E7256
VCFTA	2024	2024	0	VC!F7256

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7256
VCFTA	2026	2026	0	VC!H7256
VCFTA	2027	2027	0	VC!I7256
VN-EAEU	2022	2022	0	EAV!D7236
VN-EAEU	2023	2023	0	EAV!E7236
VN-EAEU	2024	2024	0	EAV!F7236
VN-EAEU	2025	2025	0	EAV!G7236
VN-EAEU	2026	2026	0	EAV!H7236
VN-EAEU	2027	2027	0	EAV!I7236
AHKFTA	2022	2022	*	AKH!D7245
AHKFTA	2023	2023	*	AKH!E7245
AHKFTA	2024	2024	*	AKH!F7245
AHKFTA	2025	2025	*	AKH!G7245
AHKFTA	2026	2026	*	AKH!H7245
AHKFTA	2027	2027	*	AKH!I7245
EVFTA	2022	2022	0	EV-NK!D7237
EVFTA	2023	2023	0	EV-NK!E7237
EVFTA	2024	2024	0	EV-NK!F7237
EVFTA	2025	2025	0	EV-NK!G7237
EVFTA	2026	2026	0	EV-NK!H7237
EVFTA	2027	2027	0	EV-NK!I7237
UKVFTA	2022	2022	0	UKV!D7238
UKVFTA	2023	2023	0	UKV!E7238
UKVFTA	2024	2024	0	UKV!F7238
UKVFTA	2025	2025	0	UKV!G7238
UKVFTA	2026	2026	0	UKV!H7238

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7238
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7204
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7204
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7204
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7204
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7204
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7204
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7204
RCEP A	2022	2022	4,7	RCEPT-A!D7239
RCEP A	2023	2023	4,3	RCEPT-A!E7239
RCEP A	2024	2024	4	RCEPT-A!F7239
RCEP A	2025	2025	3,7	RCEPT-A!G7239
RCEP A	2026	2026	3,3	RCEPT-A!H7239
RCEP A	2027	2027	3	RCEPT-A!I7239
RCEP B	2022	2022	4,7	B!D7239
RCEP B	2023	2023	4,3	B!E7239
RCEP B	2024	2024	4	B!F7239
RCEP B	2025	2025	3,7	B!G7239
RCEP B	2026	2026	3,3	B!H7239
RCEP B	2027	2027	3	B!I7239
RCEP C	2022	2022	*	C!D7239
RCEP C	2023	2023	*	C!E7239
RCEP C	2024	2024	*	C!F7239
RCEP C	2025	2025	*	C!G7239
RCEP C	2026	2026	*	C!H7239
RCEP C	2027	2027	*	C!I7239

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,7	D!D7239
RCEP D	2023	2023	4,4	D!E7239
RCEP D	2024	2024	4,1	D!F7239
RCEP D	2025	2025	3,8	D!G7239
RCEP D	2026	2026	3,4	D!H7239
RCEP D	2027	2027	3,1	D!I7239
RCEP E	2022	2022	4,7	E!D7242
RCEP E	2023	2023	4,3	E!E7242
RCEP E	2024	2024	4	E!F7242
RCEP E	2025	2025	3,7	E!G7242
RCEP E	2026	2026	3,3	E!H7242
RCEP E	2027	2027	3	E!I7242
RCEP F	2022	2022	4,7	F!D7239
RCEP F	2023	2023	4,3	F!E7239
RCEP F	2024	2024	4	F!F7239
RCEP F	2025	2025	3,7	F!G7239
RCEP F	2026	2026	3,3	F!H7239
RCEP F	2027	2027	3	F!I7239
VIFTA	2024	2024	4.5	VI!F6698
VIFTA	2025	2025	4	VI!G6698
VIFTA	2026	2026	3.5	VI!H6698
VIFTA	2027	2027	3	VI!I6698

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 4805.40.00. 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 5% for 4805.40.00 was checked against BT2026 (cell BT2026!N7507), 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.