

HS 4808.40.00 detail

|                     |                                                                                                                                                                                                                                                                                |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 4808.40.00                                                                                                                                                                                                                                                                     |
| Description         | Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03 / - Kraft paper, creped or crinkled, whether or not embossed or perforated |
| Unit                | kg                                                                                                                                                                                                                                                                             |
| Generated           | 31/10/2026 18:44:50                                                                                                                                                                                                                                                            |
| 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                | <a href="https://vietnamtariff.com/hs-code/48084000/">https://vietnamtariff.com/hs-code/48084000/</a>                                                                                                                                                                          |

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!K7529 |
| Preferential (MFN)   | 10           | 10%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N7529 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7529 |
| 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!E7244 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E7199 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F7199 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G7199 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H7199 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I7199 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J7199 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E7249 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F7249 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G7249 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H7249   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I7249   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J7249   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E7250   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F7250   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G7250   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H7250   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I7250   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J7250   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F7251   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H7205 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F7207   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G7207   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H7207   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I7207   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J7207   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K7207   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E7235   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F7235   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G7235   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H7235   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I7235   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J7235   |
| VCFTA   | 2022                                   | 2022 | 2            | VC!D7281   |
| VCFTA   | 2023                                   | 2023 | 1            | VC!E7281   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F7281   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G7281    |
| VCFTA   | 2026   | 2026 | 0            | VC!H7281    |
| VCFTA   | 2027   | 2027 | 0            | VC!I7281    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D7261   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E7261   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F7261   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G7261   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H7261   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I7261   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D7270   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E7270   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F7270   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G7270   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H7270   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I7270   |
| EVFTA   | 2022   | 2022 | 5            | EV-NK!D7262 |
| EVFTA   | 2023   | 2023 | 3,3          | EV-NK!E7262 |
| EVFTA   | 2024   | 2024 | 1,6          | EV-NK!F7262 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G7262 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H7262 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I7262 |
| UKVFTA  | 2022   | 2022 | 5            | UKV!D7263   |
| UKVFTA  | 2023   | 2023 | 3,3          | UKV!E7263   |
| UKVFTA  | 2024   | 2024 | 1,6          | UKV!F7263   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G7263   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H7263   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I7263     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D7229   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E7229   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F7229   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G7229   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H7229   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I7229   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J7229   |
| RCEP A | 2022   | 2022           | 9,3          | RCEPT-A!D7264 |
| RCEP A | 2023   | 2023           | 8,7          | RCEPT-A!E7264 |
| RCEP A | 2024   | 2024           | 8            | RCEPT-A!F7264 |
| RCEP A | 2025   | 2025           | 7,3          | RCEPT-A!G7264 |
| RCEP A | 2026   | 2026           | 6,7          | RCEPT-A!H7264 |
| RCEP A | 2027   | 2027           | 6            | RCEPT-A!I7264 |
| RCEP B | 2022   | 2022           | 9,3          | B!D7264       |
| RCEP B | 2023   | 2023           | 8,7          | B!E7264       |
| RCEP B | 2024   | 2024           | 8            | B!F7264       |
| RCEP B | 2025   | 2025           | 7,3          | B!G7264       |
| RCEP B | 2026   | 2026           | 6,7          | B!H7264       |
| RCEP B | 2027   | 2027           | 6            | B!I7264       |
| RCEP C | 2022   | 2022           | *            | C!D7264       |
| RCEP C | 2023   | 2023           | *            | C!E7264       |
| RCEP C | 2024   | 2024           | *            | C!F7264       |
| RCEP C | 2025   | 2025           | *            | C!G7264       |
| RCEP C | 2026   | 2026           | *            | C!H7264       |
| RCEP C | 2027   | 2027           | *            | C!I7264       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 9,4          | D!D7264  |
| RCEP D | 2023   | 2023 | 8,8          | D!E7264  |
| RCEP D | 2024   | 2024 | 8,1          | D!F7264  |
| RCEP D | 2025   | 2025 | 7,5          | D!G7264  |
| RCEP D | 2026   | 2026 | 6,9          | D!H7264  |
| RCEP D | 2027   | 2027 | 6,3          | D!I7264  |
| RCEP E | 2022   | 2022 | 9,3          | E!D7267  |
| RCEP E | 2023   | 2023 | 8,7          | E!E7267  |
| RCEP E | 2024   | 2024 | 8            | E!F7267  |
| RCEP E | 2025   | 2025 | 7,3          | E!G7267  |
| RCEP E | 2026   | 2026 | 6,7          | E!H7267  |
| RCEP E | 2027   | 2027 | 6            | E!I7267  |
| RCEP F | 2022   | 2022 | 9,3          | F!D7264  |
| RCEP F | 2023   | 2023 | 8,7          | F!E7264  |
| RCEP F | 2024   | 2024 | 8            | F!F7264  |
| RCEP F | 2025   | 2025 | 7,3          | F!G7264  |
| RCEP F | 2026   | 2026 | 6,7          | F!H7264  |
| RCEP F | 2027   | 2027 | 6            | F!I7264  |
| VIFTA  | 2024   | 2024 | 9            | VI!F6720 |
| VIFTA  | 2025   | 2025 | 8            | VI!G6720 |
| VIFTA  | 2026   | 2026 | 7            | VI!H6720 |
| VIFTA  | 2027   | 2027 | 6            | VI!I6720 |

### 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 4808.40.00. 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 10% for 4808.40.00 was checked against BT2026 (cell BT2026!N7529), 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.