

HS 4810.14.10 detail

HS code	4810.14.10
Description	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size / - Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres: / - - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state: / - - - Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm
Unit	kg
Generated	01/11/2026 10:35:41
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/48101410/

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!K7547
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7547
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7547
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
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(-MY)	0% (except MY)	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
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	2.9	2.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
ACFTA	0 (-CN)/0	0 (-CN)/0	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Needs interpretation
AHKFTA	*/0	* / 0 (several rates)	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Needs interpretation
EVFTA	0/0	0 / 0 (several rates)	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Needs interpretation

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	3,3/0	3,3 / 0 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/ND-CP	Needs interpretation
RCEP (Annex B)	3,3/0	3,3 / 0 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/ND-CP	Needs interpretation
RCEP (Annex C)	*/0	* / 0 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/ND-CP	Needs interpretation
RCEP (Annex D)	3,4/0	3,4 / 0 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/ND-CP	Needs interpretation
RCEP (Annex E)	3,3/0	3,3 / 0 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/ND-CP	Needs interpretation
RCEP (Annex F)	3,3/0	3,3 / 0 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/ND-CP	Needs interpretation
UKVFTA	0/0	0 / 0 (several rates)	Consolidated BT2026	2026	EUR.1	117/2022/ND-CP	Needs interpretation
VN-CAM		No data	No data		S	56/2026/ND-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/ND-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)			AC!7264
ATIGA	2022	2022	0	AT!E7219
ATIGA	2023	2023	0	AT!F7219
ATIGA	2024	2024	0	AT!G7219
ATIGA	2025	2025	0	AT!H7219
ATIGA	2026	2026	0	AT!I7219
ATIGA	2027	2027	0	AT!J7219
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7269

FTA	Period	Year	Source value	Source
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7269
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7269
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7269
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7269
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7269
VJEPa	30/12/2022 - 31/3/2023	2022	0	VJ!E7270
VJEPa	01/4/2023 - 31/3/2024	2023	0	VJ!F7270
VJEPa	01/4/2024 - 31/3/2025	2024	0	VJ!G7270
VJEPa	01/4/2025 - 31/3/2026	2025	0	VJ!H7270
VJEPa	01/4/2026 - 31/3/2027	2026	0	VJ!I7270
VJEPa	01/4/2027 - 31/3/2028	2027	0	VJ!J7270
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7271
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7225
AIFTA	30/12/2022	2022	0	AI!F7227
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7227
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7227
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7227
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7227
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7227
VKFTA	2022	2022	0	VK!E7255
VKFTA	2023	2023	0	VK!F7255
VKFTA	2024	2024	0	VK!G7255
VKFTA	2025	2025	0	VK!H7255
VKFTA	2026	2026	0	VK!I7255
VKFTA	2027	2027	0	VK!J7255
VCFTA	2022	2022	5	VC!D7301

FTA	Period	Year	Source value	Source
VCFTA	2023	2023	5	VC!E7301
VCFTA	2024	2024	0	VC!F7301
VCFTA	2025	2025	0	VC!G7301
VCFTA	2026	2026	0	VC!H7301
VCFTA	2027	2027	0	VC!I7301
VN-EAEU	2022	2022	0	EAV!D7281
VN-EAEU	2023	2023	0	EAV!E7281
VN-EAEU	2024	2024	0	EAV!F7281
VN-EAEU	2025	2025	0	EAV!G7281
VN-EAEU	2026	2026	0	EAV!H7281
VN-EAEU	2027	2027	0	EAV!I7281
AHKFTA	2022	2022		AKH!7290
AHKFTA	2023	2023		AKH!7290
AHKFTA	2024	2024		AKH!7290
AHKFTA	2025	2025		AKH!7290
AHKFTA	2026	2026		AKH!7290
AHKFTA	2027	2027		AKH!7290
EVFTA	2022	2022		EV-NK!7284
EVFTA	2023	2023		EV-NK!7284
EVFTA	2024	2024		EV-NK!7284
EVFTA	2025	2025		EV-NK!7284
EVFTA	2026	2026		EV-NK!7284
EVFTA	2027	2027		EV-NK!7284
UKVFTA	2022	2022		UKV!7285
UKVFTA	2023	2023		UKV!7285
UKVFTA	2024	2024		UKV!7285

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025		UKV!7285
UKVFTA	2026	2026		UKV!7285
UKVFTA	2027	2027		UKV!7285
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7249
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7249
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7249
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7249
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7249
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7249
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7249
RCEP A	2022	2022		RCEPT-A!7284
RCEP A	2023	2023		RCEPT-A!7284
RCEP A	2024	2024		RCEPT-A!7284
RCEP A	2025	2025		RCEPT-A!7284
RCEP A	2026	2026		RCEPT-A!7284
RCEP A	2027	2027		RCEPT-A!7284
RCEP B	2022	2022		B!7284
RCEP B	2023	2023		B!7284
RCEP B	2024	2024		B!7284
RCEP B	2025	2025		B!7284
RCEP B	2026	2026		B!7284
RCEP B	2027	2027		B!7284
RCEP C	2022	2022		C!7284
RCEP C	2023	2023		C!7284
RCEP C	2024	2024		C!7284
RCEP C	2025	2025		C!7284

FTA	Period	Year	Source value	Source
RCEP C	2026	2026		C!7284
RCEP C	2027	2027		C!7284
RCEP D	2022	2022		D!7284
RCEP D	2023	2023		D!7284
RCEP D	2024	2024		D!7284
RCEP D	2025	2025		D!7284
RCEP D	2026	2026		D!7284
RCEP D	2027	2027		D!7284
RCEP E	2022	2022		E!7287
RCEP E	2023	2023		E!7287
RCEP E	2024	2024		E!7287
RCEP E	2025	2025		E!7287
RCEP E	2026	2026		E!7287
RCEP E	2027	2027		E!7287
RCEP F	2022	2022		F!7284
RCEP F	2023	2023		F!7284
RCEP F	2024	2024		F!7284
RCEP F	2025	2025		F!7284
RCEP F	2026	2026		F!7284
RCEP F	2027	2027		F!7284
VIFTA	2024	2024	4,3	VI!F6738
VIFTA	2025	2025	3.6	VI!G6738
VIFTA	2026	2026	2.9	VI!H6738
VIFTA	2027	2027	2.1	VI!!6738

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4810.14 has 3 lines; 4810.14.10 is distinguished from its siblings by: Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm.	4810.14.91 Of which no side exceeds 360 mm; 4810.14.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4810.14.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4810.14.10	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 4810.14.10. 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 5% for 4810.14.10 was checked against BT2026 (cell BT2026!N7547), 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.