Vietnam Tariff Intelligence

HS 4810.99.40 detail

HS code	4810.99.40
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 / - Other paper and paperboard: / - - Other: / - - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state
Unit	kg
Generated	08/11/2026 06:18:19
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/48109940/

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!K7578
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N7578
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7578
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
ACFTA	0 (-KH, TH, CN)	0% (except KH, TH, 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)	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

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	5.7	5.7%	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!E7297
ATIGA	2022	2022	0	AT!E7250
ATIGA	2023	2023	0	AT!F7250
ATIGA	2024	2024	0	AT!G7250
ATIGA	2025	2025	0	AT!H7250
ATIGA	2026	2026	0	AT!I7250
ATIGA	2027	2027	0	AT!J7250
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7300
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7300
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7300
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7300

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7300
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7300
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7301
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7301
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7301
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7301
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7301
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7301
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7302
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7256
AIFTA	30/12/2022	2022	0	AI!F7258
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7258
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7258
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7258
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7258
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7258
VKFTA	2022	2022	0	VK!E7286
VKFTA	2023	2023	0	VK!F7286
VKFTA	2024	2024	0	VK!G7286
VKFTA	2025	2025	0	VK!H7286
VKFTA	2026	2026	0	VK!I7286
VKFTA	2027	2027	0	VK!J7286
VCFTA	2022	2022	2	VC!D7332
VCFTA	2023	2023	1	VC!E7332
VCFTA	2024	2024	0	VC!F7332
VCFTA	2025	2025	0	VC!G7332

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7332
VCFTA	2027	2027	0	VC!I7332
VN-EAEU	2022	2022	0	EAV!D7312
VN-EAEU	2023	2023	0	EAV!E7312
VN-EAEU	2024	2024	0	EAV!F7312
VN-EAEU	2025	2025	0	EAV!G7312
VN-EAEU	2026	2026	0	EAV!H7312
VN-EAEU	2027	2027	0	EAV!I7312
AHKFTA	2022	2022	*	AKH!D7325
AHKFTA	2023	2023	*	AKH!E7325
AHKFTA	2024	2024	*	AKH!F7325
AHKFTA	2025	2025	*	AKH!G7325
AHKFTA	2026	2026	*	AKH!H7325
AHKFTA	2027	2027	*	AKH!I7325
EVFTA	2022	2022	5	EV-NK!D7325
EVFTA	2023	2023	3,3	EV-NK!E7325
EVFTA	2024	2024	1,6	EV-NK!F7325
EVFTA	2025	2025	0	EV-NK!G7325
EVFTA	2026	2026	0	EV-NK!H7325
EVFTA	2027	2027	0	EV-NK!I7325
UKVFTA	2022	2022	5	UKV!D7326
UKVFTA	2023	2023	3,3	UKV!E7326
UKVFTA	2024	2024	1,6	UKV!F7326
UKVFTA	2025	2025	0	UKV!G7326
UKVFTA	2026	2026	0	UKV!H7326
UKVFTA	2027	2027	0	UKV!I7326

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7280
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7280
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7280
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7280
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7280
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7280
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7280
RCEP A	2022	2022	9,3	RCEPT-A!D7317
RCEP A	2023	2023	8,7	RCEPT-A!E7317
RCEP A	2024	2024	8	RCEPT-A!F7317
RCEP A	2025	2025	7,3	RCEPT-A!G7317
RCEP A	2026	2026	6,7	RCEPT-A!H7317
RCEP A	2027	2027	6	RCEPT-A!I7317
RCEP B	2022	2022	9,3	B!D7317
RCEP B	2023	2023	8,7	B!E7317
RCEP B	2024	2024	8	B!F7317
RCEP B	2025	2025	7,3	B!G7317
RCEP B	2026	2026	6,7	B!H7317
RCEP B	2027	2027	6	B!I7317
RCEP C	2022	2022	*	C!D7317
RCEP C	2023	2023	*	C!E7317
RCEP C	2024	2024	*	C!F7317
RCEP C	2025	2025	*	C!G7317
RCEP C	2026	2026	*	C!H7317
RCEP C	2027	2027	*	C!I7317
RCEP D	2022	2022	9,4	D!D7317

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,8	D!E7317
RCEP D	2024	2024	8,1	D!F7317
RCEP D	2025	2025	7,5	D!G7317
RCEP D	2026	2026	6,9	D!H7317
RCEP D	2027	2027	6,3	D!I7317
RCEP E	2022	2022	9,3	E!D7320
RCEP E	2023	2023	8,7	E!E7320
RCEP E	2024	2024	8	E!F7320
RCEP E	2025	2025	7,3	E!G7320
RCEP E	2026	2026	6,7	E!H7320
RCEP E	2027	2027	6	E!I7320
RCEP F	2022	2022	9,3	F!D7317
RCEP F	2023	2023	8,7	F!E7317
RCEP F	2024	2024	8	F!F7317
RCEP F	2025	2025	7,3	F!G7317
RCEP F	2026	2026	6,7	F!H7317
RCEP F	2027	2027	6	F!I7317
VIFTA	2024	2024	8,6	VI!F6769
VIFTA	2025	2025	7.1	VI!G6769
VIFTA	2026	2026	5.7	VI!H6769
VIFTA	2027	2027	4.3	VI!I6769

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 4810.99 has 2 lines; 4810.99.40 is distinguished from its siblings by: In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state.	4810.99.90 Other	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 4810.99.40. 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 4810.99.40 was checked against BT2026 (cell BT2026!N7578), 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.