Vietnam Tariff Intelligence

HS 4812.00.00 detail

HS code	4812.00.00
Description	Filter blocks, slabs and plates, of paper pulp
Unit	kg
Generated	02/11/2026 22:39:48
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/48120000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7620
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N7620
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7620
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VIFTA	0	0%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7341
ATIGA	2022	2022	0	AT!E7294

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F7294
ATIGA	2024	2024	0	AT!G7294
ATIGA	2025	2025	0	AT!H7294
ATIGA	2026	2026	0	AT!I7294
ATIGA	2027	2027	0	AT!J7294
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7344
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7344
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7344
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7344
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7344
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7344
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7345
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7345
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7345
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7345
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7345
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7345
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7346
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7300
AIFTA	30/12/2022	2022	0	AI!F7308
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7308
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7308
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7308
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7308
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7308
VKFTA	2022	2022	0	VK!E7330

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F7330
VKFTA	2024	2024	0	VK!G7330
VKFTA	2025	2025	0	VK!H7330
VKFTA	2026	2026	0	VK!I7330
VKFTA	2027	2027	0	VK!J7330
VCFTA	2022	2022	0	VC!D7376
VCFTA	2023	2023	0	VC!E7376
VCFTA	2024	2024	0	VC!F7376
VCFTA	2025	2025	0	VC!G7376
VCFTA	2026	2026	0	VC!H7376
VCFTA	2027	2027	0	VC!I7376
VN-EAEU	2022	2022	0	EAV!D7356
VN-EAEU	2023	2023	0	EAV!E7356
VN-EAEU	2024	2024	0	EAV!F7356
VN-EAEU	2025	2025	0	EAV!G7356
VN-EAEU	2026	2026	0	EAV!H7356
VN-EAEU	2027	2027	0	EAV!I7356
AHKFTA	2022	2022	0	AKH!D7369
AHKFTA	2023	2023	0	AKH!E7369
AHKFTA	2024	2024	0	AKH!F7369
AHKFTA	2025	2025	0	AKH!G7369
AHKFTA	2026	2026	0	AKH!H7369
AHKFTA	2027	2027	0	AKH!I7369
EVFTA	2022	2022	0	EV-NK!D7373
EVFTA	2023	2023	0	EV-NK!E7373
EVFTA	2024	2024	0	EV-NK!F7373

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G7373
EVFTA	2026	2026	0	EV-NK!H7373
EVFTA	2027	2027	0	EV-NK!I7373
UKVFTA	2022	2022	0	UKV!D7374
UKVFTA	2023	2023	0	UKV!E7374
UKVFTA	2024	2024	0	UKV!F7374
UKVFTA	2025	2025	0	UKV!G7374
UKVFTA	2026	2026	0	UKV!H7374
UKVFTA	2027	2027	0	UKV!I7374
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7324
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7324
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7324
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7324
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7324
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7324
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7324
RCEP A	2022	2022	0	RCEPT-A!D7361
RCEP A	2023	2023	0	RCEPT-A!E7361
RCEP A	2024	2024	0	RCEPT-A!F7361
RCEP A	2025	2025	0	RCEPT-A!G7361
RCEP A	2026	2026	0	RCEPT-A!H7361
RCEP A	2027	2027	0	RCEPT-A!I7361
RCEP B	2022	2022	0	B!D7361
RCEP B	2023	2023	0	B!E7361
RCEP B	2024	2024	0	B!F7361
RCEP B	2025	2025	0	B!G7361

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H7361
RCEP B	2027	2027	0	B!I7361
RCEP C	2022	2022	0	C!D7361
RCEP C	2023	2023	0	C!E7361
RCEP C	2024	2024	0	C!F7361
RCEP C	2025	2025	0	C!G7361
RCEP C	2026	2026	0	C!H7361
RCEP C	2027	2027	0	C!I7361
RCEP D	2022	2022	0	D!D7361
RCEP D	2023	2023	0	D!E7361
RCEP D	2024	2024	0	D!F7361
RCEP D	2025	2025	0	D!G7361
RCEP D	2026	2026	0	D!H7361
RCEP D	2027	2027	0	D!I7361
RCEP E	2022	2022	0	E!D7364
RCEP E	2023	2023	0	E!E7364
RCEP E	2024	2024	0	E!F7364
RCEP E	2025	2025	0	E!G7364
RCEP E	2026	2026	0	E!H7364
RCEP E	2027	2027	0	E!I7364
RCEP F	2022	2022	0	F!D7361
RCEP F	2023	2023	0	F!E7361
RCEP F	2024	2024	0	F!F7361
RCEP F	2025	2025	0	F!G7361
RCEP F	2026	2026	0	F!H7361
RCEP F	2027	2027	0	F!I7361

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F6811
VIFTA	2025	2025	0	VI!G6811
VIFTA	2026	2026	0	VI!H6811
VIFTA	2027	2027	0	VI!I6811

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 4812.00.00. 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 0% for 4812.00.00 was checked against BT2026 (cell BT2026!N7620), 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.