Vietnam Tariff Intelligence

HS 4802.55.90 detail

HS code	4802.55.90
Description	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard / - Other paper and paperboard, 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: / - - Weighing 40 g/m² or more but not more than 150 g/m², in rolls: / - - - Other
Unit	kg
Generated	03/11/2026 23:37:32
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/48025590/

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!K7384
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7384
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7384
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

ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/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
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	15	15%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VKFTA	20	20%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E7093
ATIGA	2022	2022	0	AT!E7048
ATIGA	2023	2023	0	AT!F7048
ATIGA	2024	2024	0	AT!G7048
ATIGA	2025	2025	0	AT!H7048
ATIGA	2026	2026	0	AT!I7048
ATIGA	2027	2027	0	AT!J7048
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7098
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7098
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7098
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7098

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7098
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7098
VJEPA	30/12/2022 - 31/3/2023	2022	1	VJ!E7099
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F7099
VJEPA	01/4/2024 - 31/3/2025	2024	1	VJ!G7099
VJEPA	01/4/2025 - 31/3/2026	2025	1	VJ!H7099
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7099
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7099
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F7100
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H7054
AIFTA	30/12/2022	2022	*	AI!F7056
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G7056
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H7056
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I7056
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J7056
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K7056
VKFTA	2022	2022	20	VK!E7076
VKFTA	2023	2023	20	VK!F7076
VKFTA	2024	2024	20	VK!G7076
VKFTA	2025	2025	20	VK!H7076
VKFTA	2026	2026	20	VK!I7076
VKFTA	2027	2027	20	VK!J7076
VCFTA	2022	2022	29	VC!D7130
VCFTA	2023	2023	29	VC!E7130
VCFTA	2024	2024	15	VC!F7130
VCFTA	2025	2025	15	VC!G7130

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	15	VC!H7130
VCFTA	2027	2027	15	VC!I7130
VN-EAEU	2022	2022	0	EAV!D7110
VN-EAEU	2023	2023	0	EAV!E7110
VN-EAEU	2024	2024	0	EAV!F7110
VN-EAEU	2025	2025	0	EAV!G7110
VN-EAEU	2026	2026	0	EAV!H7110
VN-EAEU	2027	2027	0	EAV!I7110
AHKFTA	2022	2022	20	AKH!D7119
AHKFTA	2023	2023	20	AKH!E7119
AHKFTA	2024	2024	20	AKH!F7119
AHKFTA	2025	2025	20	AKH!G7119
AHKFTA	2026	2026	20	AKH!H7119
AHKFTA	2027	2027	20	AKH!I7119
EVFTA	2022	2022	12,5	EV-NK!D7111
EVFTA	2023	2023	10	EV-NK!E7111
EVFTA	2024	2024	7,5	EV-NK!F7111
EVFTA	2025	2025	5	EV-NK!G7111
EVFTA	2026	2026	2,5	EV-NK!H7111
EVFTA	2027	2027	0	EV-NK!I7111
UKVFTA	2022	2022	12,5	UKV!D7112
UKVFTA	2023	2023	10	UKV!E7112
UKVFTA	2024	2024	7,5	UKV!F7112
UKVFTA	2025	2025	5	UKV!G7112
UKVFTA	2026	2026	2,5	UKV!H7112
UKVFTA	2027	2027	0	UKV!I7112

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7078
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7078
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7078
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7078
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7078
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7078
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7078
RCEP A	2022	2022	18	RCEPT-A!D7113
RCEP A	2023	2023	16	RCEPT-A!E7113
RCEP A	2024	2024	14	RCEPT-A!F7113
RCEP A	2025	2025	12	RCEPT-A!G7113
RCEP A	2026	2026	10	RCEPT-A!H7113
RCEP A	2027	2027	8	RCEPT-A!I7113
RCEP B	2022	2022	18	B!D7113
RCEP B	2023	2023	16	B!E7113
RCEP B	2024	2024	14	B!F7113
RCEP B	2025	2025	12	B!G7113
RCEP B	2026	2026	10	B!H7113
RCEP B	2027	2027	8	B!I7113
RCEP C	2022	2022	18	C!D7113
RCEP C	2023	2023	16	C!E7113
RCEP C	2024	2024	14	C!F7113
RCEP C	2025	2025	12	C!G7113
RCEP C	2026	2026	10	C!H7113
RCEP C	2027	2027	8	C!I7113
RCEP D	2022	2022	18,2	D!D7113

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	16,4	D!E7113
RCEP D	2024	2024	14,5	D!F7113
RCEP D	2025	2025	12,7	D!G7113
RCEP D	2026	2026	10,9	D!H7113
RCEP D	2027	2027	9,1	D!I7113
RCEP E	2022	2022	18	E!D7116
RCEP E	2023	2023	16	E!E7116
RCEP E	2024	2024	14	E!F7116
RCEP E	2025	2025	12	E!G7116
RCEP E	2026	2026	10	E!H7116
RCEP E	2027	2027	8	E!I7116
RCEP F	2022	2022	18	F!D7113
RCEP F	2023	2023	16	F!E7113
RCEP F	2024	2024	14	F!F7113
RCEP F	2025	2025	12	F!G7113
RCEP F	2026	2026	10	F!H7113
RCEP F	2027	2027	8	F!I7113
VIFTA	2024	2024	20	VI!F6575
VIFTA	2025	2025	20	VI!G6575
VIFTA	2026	2026	20	VI!H6575
VIFTA	2027	2027	20	VI!I6575

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	AANZFTA 5%, RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex C) 10%, RCEP (Annex E) 10%, RCEP (Annex F) 10%, RCEP (Annex D) 10.9%, VCFTA 15%, AHKFTA 20%, VKFTA 20%, AKFTA 24%, VIFTA 20%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4802.55 has 8 lines; 4802.55.90 is distinguished from its siblings by: Other.	4802.55.21 Of a width not exceeding 15 cm; 4802.55.29 Other; 4802.55.40 Base paper of a kind used to manufacture aluminium coated paper; 4802.55.50 Base paper of a kind used to manufacture release paper; 4802.55.61 Of a width not exceeding 15 cm; 4802.55.69 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 4802.55.90. 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 4802.55.90 was checked against BT2026 (cell BT2026!N7384), 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.