Vietnam Tariff Intelligence

HS 4802.58.21 detail

HS code	4802.58.21
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 more than 150 g/m²: / - - - Fancy paper and paperboard: / - - - - In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state
Unit	kg
Generated	02/11/2026 11:20:21
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/48025821/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7402
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7402
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7402
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 (-CN)	0% (except CN)	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
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	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
VKFTA	20	20%	Consolidated BT2026	2026	VK	125/2022/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
AKFTA	32	32%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E7111
ATIGA	2022	2022	0	AT!E7066
ATIGA	2023	2023	0	AT!F7066
ATIGA	2024	2024	0	AT!G7066
ATIGA	2025	2025	0	AT!H7066
ATIGA	2026	2026	0	AT!I7066
ATIGA	2027	2027	0	AT!J7066
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7116

FTA	Period	Year	Source value	Source
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7116
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7116
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7116
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7116
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7116
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7117
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7117
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7117
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7117
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7117
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7117
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		32	AK!F7118
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H7072
AIFTA	30/12/2022	2022	*	AI!F7074
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G7074
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H7074
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I7074
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J7074
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K7074
VKFTA	2022	2022	20	VK!E7094
VKFTA	2023	2023	20	VK!F7094
VKFTA	2024	2024	20	VK!G7094
VKFTA	2025	2025	20	VK!H7094
VKFTA	2026	2026	20	VK!I7094
VKFTA	2027	2027	20	VK!J7094
VCFTA	2022	2022	*	VC!D7148

FTA	Period	Year	Source value	Source
VCFTA	2023	2023	*	VC!E7148
VCFTA	2024	2024	*	VC!F7148
VCFTA	2025	2025	*	VC!G7148
VCFTA	2026	2026	*	VC!H7148
VCFTA	2027	2027	*	VC!I7148
VN-EAEU	2022	2022	0	EAV!D7128
VN-EAEU	2023	2023	0	EAV!E7128
VN-EAEU	2024	2024	0	EAV!F7128
VN-EAEU	2025	2025	0	EAV!G7128
VN-EAEU	2026	2026	0	EAV!H7128
VN-EAEU	2027	2027	0	EAV!I7128
AHKFTA	2022	2022	*	AKH!D7137
AHKFTA	2023	2023	*	AKH!E7137
AHKFTA	2024	2024	*	AKH!F7137
AHKFTA	2025	2025	*	AKH!G7137
AHKFTA	2026	2026	*	AKH!H7137
AHKFTA	2027	2027	*	AKH!I7137
EVFTA	2022	2022	12,5	EV-NK!D7129
EVFTA	2023	2023	10	EV-NK!E7129
EVFTA	2024	2024	7,5	EV-NK!F7129
EVFTA	2025	2025	5	EV-NK!G7129
EVFTA	2026	2026	2,5	EV-NK!H7129
EVFTA	2027	2027	0	EV-NK!I7129
UKVFTA	2022	2022	12,5	UKV!D7130
UKVFTA	2023	2023	10	UKV!E7130
UKVFTA	2024	2024	7,5	UKV!F7130

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	5	UKV!G7130
UKVFTA	2026	2026	2,5	UKV!H7130
UKVFTA	2027	2027	0	UKV!I7130
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7096
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7096
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7096
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7096
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7096
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7096
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7096
RCEP A	2022	2022	20	RCEPT-A!D7131
RCEP A	2023	2023	20	RCEPT-A!E7131
RCEP A	2024	2024	20	RCEPT-A!F7131
RCEP A	2025	2025	20	RCEPT-A!G7131
RCEP A	2026	2026	20	RCEPT-A!H7131
RCEP A	2027	2027	20	RCEPT-A!I7131
RCEP B	2022	2022	20	B!D7131
RCEP B	2023	2023	20	B!E7131
RCEP B	2024	2024	20	B!F7131
RCEP B	2025	2025	20	B!G7131
RCEP B	2026	2026	20	B!H7131
RCEP B	2027	2027	20	B!I7131
RCEP C	2022	2022	*	C!D7131
RCEP C	2023	2023	*	C!E7131
RCEP C	2024	2024	*	C!F7131
RCEP C	2025	2025	*	C!G7131

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	*	C!H7131
RCEP C	2027	2027	*	C!I7131
RCEP D	2022	2022	20	D!D7131
RCEP D	2023	2023	20	D!E7131
RCEP D	2024	2024	20	D!F7131
RCEP D	2025	2025	20	D!G7131
RCEP D	2026	2026	20	D!H7131
RCEP D	2027	2027	20	D!I7131
RCEP E	2022	2022	20	E!D7134
RCEP E	2023	2023	20	E!E7134
RCEP E	2024	2024	20	E!F7134
RCEP E	2025	2025	20	E!G7134
RCEP E	2026	2026	20	E!H7134
RCEP E	2027	2027	20	E!I7134
RCEP F	2022	2022	20	F!D7131
RCEP F	2023	2023	20	F!E7131
RCEP F	2024	2024	20	F!F7131
RCEP F	2025	2025	20	F!G7131
RCEP F	2026	2026	20	F!H7131
RCEP F	2027	2027	20	F!I7131
VIFTA	2024	2024	*	VI!F6593
VIFTA	2025	2025	*	VI!G6593
VIFTA	2026	2026	*	VI!H6593
VIFTA	2027	2027	*	VI!I6593

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	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, VKFTA 20%, AKFTA 32%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 4802.58 has 6 lines; 4802.58.21 is distinguished from its siblings by: In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state.	4802.58.29 Other; 4802.58.31 In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state; 4802.58.39 Other; 4802.58.91 Weighing more than 150 g/m2 but less than 225 g/m2; 4802.58.99 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 4802.58.21. 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 20% for 4802.58.21 was checked against BT2026 (cell BT2026!N7402), 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.