Vietnam Tariff Intelligence

HS 4804.51.20 detail

HS code	4804.51.20
Description	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03 / - Other kraft paper and paperboard weighing 225 g/m² or more: / - - Unbleached: / - - - Pressboard weighing 600 g/m2 or more
Unit	kg
Generated	04/11/2026 05:47:04
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/48045120/

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!K7483
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7483
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7483
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

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
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
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)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,3	3.3%	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
RCEP (Annex E)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,4	3.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	3.5	3.5%	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!E7194
ATIGA	2022	2022	0	AT!E7149
ATIGA	2023	2023	0	AT!F7149
ATIGA	2024	2024	0	AT!G7149
ATIGA	2025	2025	0	AT!H7149
ATIGA	2026	2026	0	AT!I7149
ATIGA	2027	2027	0	AT!J7149
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7199
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7199
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7199

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7199
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7199
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7199
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7200
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7200
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7200
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7200
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7200
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7200
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7201
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7155
AIFTA	30/12/2022	2022	0	AI!F7157
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7157
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7157
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7157
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7157
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7157
VKFTA	2022	2022	0	VK!E7185
VKFTA	2023	2023	0	VK!F7185
VKFTA	2024	2024	0	VK!G7185
VKFTA	2025	2025	0	VK!H7185
VKFTA	2026	2026	0	VK!I7185
VKFTA	2027	2027	0	VK!J7185
VCFTA	2022	2022	0	VC!D7231
VCFTA	2023	2023	0	VC!E7231
VCFTA	2024	2024	0	VC!F7231

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7231
VCFTA	2026	2026	0	VC!H7231
VCFTA	2027	2027	0	VC!I7231
VN-EAEU	2022	2022	0	EAV!D7211
VN-EAEU	2023	2023	0	EAV!E7211
VN-EAEU	2024	2024	0	EAV!F7211
VN-EAEU	2025	2025	0	EAV!G7211
VN-EAEU	2026	2026	0	EAV!H7211
VN-EAEU	2027	2027	0	EAV!I7211
AHKFTA	2022	2022	*	AKH!D7220
AHKFTA	2023	2023	*	AKH!E7220
AHKFTA	2024	2024	*	AKH!F7220
AHKFTA	2025	2025	*	AKH!G7220
AHKFTA	2026	2026	*	AKH!H7220
AHKFTA	2027	2027	*	AKH!I7220
EVFTA	2022	2022	1,2	EV-NK!D7212
EVFTA	2023	2023	0	EV-NK!E7212
EVFTA	2024	2024	0	EV-NK!F7212
EVFTA	2025	2025	0	EV-NK!G7212
EVFTA	2026	2026	0	EV-NK!H7212
EVFTA	2027	2027	0	EV-NK!I7212
UKVFTA	2022	2022	1,2	UKV!D7213
UKVFTA	2023	2023	0	UKV!E7213
UKVFTA	2024	2024	0	UKV!F7213
UKVFTA	2025	2025	0	UKV!G7213
UKVFTA	2026	2026	0	UKV!H7213

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7213
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7179
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7179
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7179
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7179
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7179
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7179
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7179
RCEP A	2022	2022	4,7	RCEPT-A!D7214
RCEP A	2023	2023	4,3	RCEPT-A!E7214
RCEP A	2024	2024	4	RCEPT-A!F7214
RCEP A	2025	2025	3,7	RCEPT-A!G7214
RCEP A	2026	2026	3,3	RCEPT-A!H7214
RCEP A	2027	2027	3	RCEPT-A!I7214
RCEP B	2022	2022	4,7	B!D7214
RCEP B	2023	2023	4,3	B!E7214
RCEP B	2024	2024	4	B!F7214
RCEP B	2025	2025	3,7	B!G7214
RCEP B	2026	2026	3,3	B!H7214
RCEP B	2027	2027	3	B!I7214
RCEP C	2022	2022	*	C!D7214
RCEP C	2023	2023	*	C!E7214
RCEP C	2024	2024	*	C!F7214
RCEP C	2025	2025	*	C!G7214
RCEP C	2026	2026	*	C!H7214
RCEP C	2027	2027	*	C!I7214

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,7	D!D7214
RCEP D	2023	2023	4,4	D!E7214
RCEP D	2024	2024	4,1	D!F7214
RCEP D	2025	2025	3,8	D!G7214
RCEP D	2026	2026	3,4	D!H7214
RCEP D	2027	2027	3,1	D!I7214
RCEP E	2022	2022	4,7	E!D7217
RCEP E	2023	2023	4,3	E!E7217
RCEP E	2024	2024	4	E!F7217
RCEP E	2025	2025	3,7	E!G7217
RCEP E	2026	2026	3,3	E!H7217
RCEP E	2027	2027	3	E!I7217
RCEP F	2022	2022	4,7	F!D7214
RCEP F	2023	2023	4,3	F!E7214
RCEP F	2024	2024	4	F!F7214
RCEP F	2025	2025	3,7	F!G7214
RCEP F	2026	2026	3,3	F!H7214
RCEP F	2027	2027	3	F!I7214
VIFTA	2024	2024	4,5	VI!F6674
VIFTA	2025	2025	4	VI!G6674
VIFTA	2026	2026	3.5	VI!H6674
VIFTA	2027	2027	3	VI!I6674

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 4804.51 has 4 lines; 4804.51.20 is distinguished from its siblings by: Pressboard weighing 600 g/m2 or more.	4804.51.10 Electrical grade insulating kraft paper; 4804.51.30 Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape; 4804.51.90 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 4804.51.20. 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 4804.51.20 was checked against BT2026 (cell BT2026!N7483), 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.