Vietnam Tariff Intelligence

HS 4805.91.20 detail

HS code	4805.91.20
Description	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter / - Other: / - - Weighing 150 g/m² or less: / - - - Of a kind used to manufacture joss paper
Unit	kg
Generated	03/11/2026 01:53:02
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/48059120/

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!K7512
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7512
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7512
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(-MY)	0% (except MY)	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
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/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
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	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 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
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!E7224
ATIGA	2022	2022	0	AT!E7179
ATIGA	2023	2023	0	AT!F7179
ATIGA	2024	2024	0	AT!G7179
ATIGA	2025	2025	0	AT!H7179
ATIGA	2026	2026	0	AT!I7179
ATIGA	2027	2027	0	AT!J7179
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7229
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7229
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7229

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7229
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7229
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7229
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7230
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7230
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7230
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7230
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7230
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7230
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7231
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7185
AIFTA	30/12/2022	2022	0	AI!F7187
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7187
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7187
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7187
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7187
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7187
VKFTA	2022	2022	0	VK!E7215
VKFTA	2023	2023	0	VK!F7215
VKFTA	2024	2024	0	VK!G7215
VKFTA	2025	2025	0	VK!H7215
VKFTA	2026	2026	0	VK!I7215
VKFTA	2027	2027	0	VK!J7215
VCFTA	2022	2022	8	VC!D7261
VCFTA	2023	2023	7	VC!E7261
VCFTA	2024	2024	5	VC!F7261

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	3	VC!G7261
VCFTA	2026	2026	2	VC!H7261
VCFTA	2027	2027	0	VC!I7261
VN-EAEU	2022	2022	0	EAV!D7241
VN-EAEU	2023	2023	0	EAV!E7241
VN-EAEU	2024	2024	0	EAV!F7241
VN-EAEU	2025	2025	0	EAV!G7241
VN-EAEU	2026	2026	0	EAV!H7241
VN-EAEU	2027	2027	0	EAV!I7241
AHKFTA	2022	2022	*	AKH!D7250
AHKFTA	2023	2023	*	AKH!E7250
AHKFTA	2024	2024	*	AKH!F7250
AHKFTA	2025	2025	*	AKH!G7250
AHKFTA	2026	2026	*	AKH!H7250
AHKFTA	2027	2027	*	AKH!I7250
EVFTA	2022	2022	12,5	EV-NK!D7242
EVFTA	2023	2023	10	EV-NK!E7242
EVFTA	2024	2024	7,5	EV-NK!F7242
EVFTA	2025	2025	5	EV-NK!G7242
EVFTA	2026	2026	2,5	EV-NK!H7242
EVFTA	2027	2027	0	EV-NK!I7242
UKVFTA	2022	2022	12,5	UKV!D7243
UKVFTA	2023	2023	10	UKV!E7243
UKVFTA	2024	2024	7,5	UKV!F7243
UKVFTA	2025	2025	5	UKV!G7243
UKVFTA	2026	2026	2,5	UKV!H7243

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7243
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7209
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7209
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7209
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7209
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7209
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7209
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7209
RCEP A	2022	2022	19	RCEPT-A!D7244
RCEP A	2023	2023	18	RCEPT-A!E7244
RCEP A	2024	2024	17	RCEPT-A!F7244
RCEP A	2025	2025	16	RCEPT-A!G7244
RCEP A	2026	2026	15	RCEPT-A!H7244
RCEP A	2027	2027	14	RCEPT-A!I7244
RCEP B	2022	2022	20	B!D7244
RCEP B	2023	2023	20	B!E7244
RCEP B	2024	2024	20	B!F7244
RCEP B	2025	2025	20	B!G7244
RCEP B	2026	2026	20	B!H7244
RCEP B	2027	2027	20	B!I7244
RCEP C	2022	2022	*	C!D7244
RCEP C	2023	2023	*	C!E7244
RCEP C	2024	2024	*	C!F7244
RCEP C	2025	2025	*	C!G7244
RCEP C	2026	2026	*	C!H7244
RCEP C	2027	2027	*	C!I7244

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D7244
RCEP D	2023	2023	20	D!E7244
RCEP D	2024	2024	20	D!F7244
RCEP D	2025	2025	20	D!G7244
RCEP D	2026	2026	20	D!H7244
RCEP D	2027	2027	20	D!I7244
RCEP E	2022	2022	20	E!D7247
RCEP E	2023	2023	20	E!E7247
RCEP E	2024	2024	20	E!F7247
RCEP E	2025	2025	20	E!G7247
RCEP E	2026	2026	20	E!H7247
RCEP E	2027	2027	20	E!I7247
RCEP F	2022	2022	20	F!D7244
RCEP F	2023	2023	20	F!E7244
RCEP F	2024	2024	20	F!F7244
RCEP F	2025	2025	20	F!G7244
RCEP F	2026	2026	20	F!H7244
RCEP F	2027	2027	20	F!I7244
VIFTA	2024	2024	17.1	VI!F6703
VIFTA	2025	2025	14.3	VI!G6703
VIFTA	2026	2026	11.4	VI!H6703
VIFTA	2027	2027	8.6	VI!I6703

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 B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: 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 4805.91 has 3 lines; 4805.91.20 is distinguished from its siblings by: Of a kind used to manufacture joss paper.	4805.91.10 Paper of a kind used as interleaf material for the packing of flat glass products, with a resin content by weight of not more than 0.6%; 4805.91.90 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 4805.91.20. 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 20% for 4805.91.20 was checked against BT2026 (cell BT2026!N7512), 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.