Vietnam Tariff Intelligence

HS 4807.00.00 detail

HS code	4807.00.00
Description	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets
Unit	kg
Generated	03/11/2026 20:44:26
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/48070000/

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!K7526
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7526
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7526
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
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
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
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E7240
ATIGA	2022	2022	0	AT!E7195
ATIGA	2023	2023	0	AT!F7195
ATIGA	2024	2024	0	AT!G7195
ATIGA	2025	2025	0	AT!H7195
ATIGA	2026	2026	0	AT!I7195
ATIGA	2027	2027	0	AT!J7195
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E7245
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7245
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7245

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7245
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7245
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7245
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7246
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7246
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7246
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7246
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7246
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7246
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7247
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7201
AIFTA	30/12/2022	2022	0	AI!F7203
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7203
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7203
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7203
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7203
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7203
VKFTA	2022	2022	0	VK!E7231
VKFTA	2023	2023	0	VK!F7231
VKFTA	2024	2024	0	VK!G7231
VKFTA	2025	2025	0	VK!H7231
VKFTA	2026	2026	0	VK!I7231
VKFTA	2027	2027	0	VK!J7231
VCFTA	2022	2022	4	VC!D7277
VCFTA	2023	2023	2	VC!E7277
VCFTA	2024	2024	0	VC!F7277

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7277
VCFTA	2026	2026	0	VC!H7277
VCFTA	2027	2027	0	VC!I7277
VN-EAEU	2022	2022	0	EAV!D7257
VN-EAEU	2023	2023	0	EAV!E7257
VN-EAEU	2024	2024	0	EAV!F7257
VN-EAEU	2025	2025	0	EAV!G7257
VN-EAEU	2026	2026	0	EAV!H7257
VN-EAEU	2027	2027	0	EAV!I7257
AHKFTA	2022	2022	*	AKH!D7266
AHKFTA	2023	2023	*	AKH!E7266
AHKFTA	2024	2024	*	AKH!F7266
AHKFTA	2025	2025	*	AKH!G7266
AHKFTA	2026	2026	*	AKH!H7266
AHKFTA	2027	2027	*	AKH!I7266
EVFTA	2022	2022	12,5	EV-NK!D7258
EVFTA	2023	2023	10	EV-NK!E7258
EVFTA	2024	2024	7,5	EV-NK!F7258
EVFTA	2025	2025	5	EV-NK!G7258
EVFTA	2026	2026	2,5	EV-NK!H7258
EVFTA	2027	2027	0	EV-NK!I7258
UKVFTA	2022	2022	12,5	UKV!D7259
UKVFTA	2023	2023	10	UKV!E7259
UKVFTA	2024	2024	7,5	UKV!F7259
UKVFTA	2025	2025	5	UKV!G7259
UKVFTA	2026	2026	2,5	UKV!H7259

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7259
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7225
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7225
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7225
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7225
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7225
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7225
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7225
RCEP A	2022	2022	19	RCEPT-A!D7260
RCEP A	2023	2023	18	RCEPT-A!E7260
RCEP A	2024	2024	17	RCEPT-A!F7260
RCEP A	2025	2025	16	RCEPT-A!G7260
RCEP A	2026	2026	15	RCEPT-A!H7260
RCEP A	2027	2027	14	RCEPT-A!I7260
RCEP B	2022	2022	20	B!D7260
RCEP B	2023	2023	20	B!E7260
RCEP B	2024	2024	20	B!F7260
RCEP B	2025	2025	20	B!G7260
RCEP B	2026	2026	20	B!H7260
RCEP B	2027	2027	20	B!I7260
RCEP C	2022	2022	*	C!D7260
RCEP C	2023	2023	*	C!E7260
RCEP C	2024	2024	*	C!F7260
RCEP C	2025	2025	*	C!G7260
RCEP C	2026	2026	*	C!H7260
RCEP C	2027	2027	*	C!I7260

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D7260
RCEP D	2023	2023	20	D!E7260
RCEP D	2024	2024	20	D!F7260
RCEP D	2025	2025	20	D!G7260
RCEP D	2026	2026	20	D!H7260
RCEP D	2027	2027	20	D!I7260
RCEP E	2022	2022	20	E!D7263
RCEP E	2023	2023	20	E!E7263
RCEP E	2024	2024	20	E!F7263
RCEP E	2025	2025	20	E!G7263
RCEP E	2026	2026	20	E!H7263
RCEP E	2027	2027	20	E!I7263
RCEP F	2022	2022	20	F!D7260
RCEP F	2023	2023	20	F!E7260
RCEP F	2024	2024	20	F!F7260
RCEP F	2025	2025	20	F!G7260
RCEP F	2026	2026	20	F!H7260
RCEP F	2027	2027	20	F!I7260
VIFTA	2024	2024	18	VI!F6717
VIFTA	2025	2025	16	VI!G6717
VIFTA	2026	2026	14	VI!H6717
VIFTA	2027	2027	12	VI!I6717

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
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 4807.00.00. 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 20% for 4807.00.00 was checked against BT2026 (cell BT2026!N7526), 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.