Vietnam Tariff Intelligence

# HS 4810.39.30 detail

| | |
|---|---|
| **HS code** | 4810.39.30 |
| **Description** | Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size / - Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: / - - Other: / - - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state |
| **Unit** | kg |
| **Generated** | 05/11/2026 17:15:15 |
| **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/48103930/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7571 |
| Preferential (MFN) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N7571 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7571 |
| 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 |
| ACFTA | 0 (-KH, TH, CN) | 0% (except KH, TH, 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) | 6,7 | 6.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 6,7 | 6.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Annex E) | 6,7 | 6.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 6,7 | 6.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 6,9 | 6.9% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 5.7 | 5.7% | 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!E7290 |
| ATIGA | 2022 | 2022 | 0 | AT!E7243 |
| ATIGA | 2023 | 2023 | 0 | AT!F7243 |
| ATIGA | 2024 | 2024 | 0 | AT!G7243 |
| ATIGA | 2025 | 2025 | 0 | AT!H7243 |
| ATIGA | 2026 | 2026 | 0 | AT!I7243 |
| ATIGA | 2027 | 2027 | 0 | AT!J7243 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E7293 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F7293 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G7293 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H7293 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I7293 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J7293 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E7294 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F7294 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G7294 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H7294 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I7294 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J7294 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F7295 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H7249 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F7251 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G7251 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H7251 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I7251 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J7251 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K7251 |
| VKFTA | 2022 | 2022 | 0 | VK!E7279 |
| VKFTA | 2023 | 2023 | 0 | VK!F7279 |
| VKFTA | 2024 | 2024 | 0 | VK!G7279 |
| VKFTA | 2025 | 2025 | 0 | VK!H7279 |
| VKFTA | 2026 | 2026 | 0 | VK!I7279 |
| VKFTA | 2027 | 2027 | 0 | VK!J7279 |
| VCFTA | 2022 | 2022 | 2 | VC!D7325 |
| VCFTA | 2023 | 2023 | 1 | VC!E7325 |
| VCFTA | 2024 | 2024 | 0 | VC!F7325 |
| VCFTA | 2025 | 2025 | 0 | VC!G7325 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H7325 |
| VCFTA | 2027 | 2027 | 0 | VC!I7325 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D7305 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E7305 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F7305 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G7305 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H7305 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I7305 |
| AHKFTA | 2022 | 2022 | * | AKH!D7318 |
| AHKFTA | 2023 | 2023 | * | AKH!E7318 |
| AHKFTA | 2024 | 2024 | * | AKH!F7318 |
| AHKFTA | 2025 | 2025 | * | AKH!G7318 |
| AHKFTA | 2026 | 2026 | * | AKH!H7318 |
| AHKFTA | 2027 | 2027 | * | AKH!I7318 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D7318 |
| EVFTA | 2023 | 2023 | 3,3 | EV-NK!E7318 |
| EVFTA | 2024 | 2024 | 1,6 | EV-NK!F7318 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G7318 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H7318 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I7318 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D7319 |
| UKVFTA | 2023 | 2023 | 3,3 | UKV!E7319 |
| UKVFTA | 2024 | 2024 | 1,6 | UKV!F7319 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G7319 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H7319 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I7319 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D7273 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E7273 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F7273 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G7273 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H7273 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I7273 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J7273 |
| RCEP A | 2022 | 2022 | 9,3 | RCEPT-A!D7310 |
| RCEP A | 2023 | 2023 | 8,7 | RCEPT-A!E7310 |
| RCEP A | 2024 | 2024 | 8 | RCEPT-A!F7310 |
| RCEP A | 2025 | 2025 | 7,3 | RCEPT-A!G7310 |
| RCEP A | 2026 | 2026 | 6,7 | RCEPT-A!H7310 |
| RCEP A | 2027 | 2027 | 6 | RCEPT-A!I7310 |
| RCEP B | 2022 | 2022 | 9,3 | B!D7310 |
| RCEP B | 2023 | 2023 | 8,7 | B!E7310 |
| RCEP B | 2024 | 2024 | 8 | B!F7310 |
| RCEP B | 2025 | 2025 | 7,3 | B!G7310 |
| RCEP B | 2026 | 2026 | 6,7 | B!H7310 |
| RCEP B | 2027 | 2027 | 6 | B!I7310 |
| RCEP C | 2022 | 2022 | * | C!D7310 |
| RCEP C | 2023 | 2023 | * | C!E7310 |
| RCEP C | 2024 | 2024 | * | C!F7310 |
| RCEP C | 2025 | 2025 | * | C!G7310 |
| RCEP C | 2026 | 2026 | * | C!H7310 |
| RCEP C | 2027 | 2027 | * | C!I7310 |
| RCEP D | 2022 | 2022 | 9,4 | D!D7310 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 8,8 | D!E7310 |
| RCEP D | 2024 | 2024 | 8,1 | D!F7310 |
| RCEP D | 2025 | 2025 | 7,5 | D!G7310 |
| RCEP D | 2026 | 2026 | 6,9 | D!H7310 |
| RCEP D | 2027 | 2027 | 6,3 | D!I7310 |
| RCEP E | 2022 | 2022 | 9,3 | E!D7313 |
| RCEP E | 2023 | 2023 | 8,7 | E!E7313 |
| RCEP E | 2024 | 2024 | 8 | E!F7313 |
| RCEP E | 2025 | 2025 | 7,3 | E!G7313 |
| RCEP E | 2026 | 2026 | 6,7 | E!H7313 |
| RCEP E | 2027 | 2027 | 6 | E!I7313 |
| RCEP F | 2022 | 2022 | 9,3 | F!D7310 |
| RCEP F | 2023 | 2023 | 8,7 | F!E7310 |
| RCEP F | 2024 | 2024 | 8 | F!F7310 |
| RCEP F | 2025 | 2025 | 7,3 | F!G7310 |
| RCEP F | 2026 | 2026 | 6,7 | F!H7310 |
| RCEP F | 2027 | 2027 | 6 | F!I7310 |
| VIFTA | 2024 | 2024 | 8,6 | VI!F6762 |
| VIFTA | 2025 | 2025 | 7.1 | VI!G6762 |
| VIFTA | 2026 | 2026 | 5.7 | VI!H6762 |
| VIFTA | 2027 | 2027 | 4.3 | VI!I6762 |

## 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 4810.39 has 2 lines; 4810.39.30 is distinguished from its siblings by: In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state. | 4810.39.90 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 4810.39.30. 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 10% for 4810.39.30 was checked against BT2026 (cell BT2026!N7571), 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.