Vietnam Tariff Intelligence

HS 4802.20.90 detail

HS code	4802.20.90
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 / - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard: / - - Other
Unit	kg
Generated	09/11/2026 12:34:51
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/48022090/

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!K7358
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7358
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7358
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7067
ATIGA	2022	2022	0	AT!E7022
ATIGA	2023	2023	0	AT!F7022
ATIGA	2024	2024	0	AT!G7022
ATIGA	2025	2025	0	AT!H7022
ATIGA	2026	2026	0	AT!I7022
ATIGA	2027	2027	0	AT!J7022
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7072
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7072
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7072
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7072
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7072
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7072
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7073
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7073
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7073
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7073
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7073
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7073
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7074
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7028
AIFTA	30/12/2022	2022	0	AI!F7030
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7030
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7030
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7030
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7030
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7030

VKFTA	2022	2022	0	VK!E7050
VKFTA	2023	2023	0	VK!F7050
VKFTA	2024	2024	0	VK!G7050
VKFTA	2025	2025	0	VK!H7050
VKFTA	2026	2026	0	VK!I7050
VKFTA	2027	2027	0	VK!J7050
VCFTA	2022	2022	5	VC!D7104
VCFTA	2023	2023	5	VC!E7104
VCFTA	2024	2024	0	VC!F7104
VCFTA	2025	2025	0	VC!G7104
VCFTA	2026	2026	0	VC!H7104
VCFTA	2027	2027	0	VC!I7104
VN-EAEU	2022	2022	0	EAV!D7084
VN-EAEU	2023	2023	0	EAV!E7084
VN-EAEU	2024	2024	0	EAV!F7084
VN-EAEU	2025	2025	0	EAV!G7084
VN-EAEU	2026	2026	0	EAV!H7084
VN-EAEU	2027	2027	0	EAV!I7084
VNCU	2022	2022	0	VNCU!D897
VNCU	2023 - 2027		0	VNCU!E897
AHKFTA	2022	2022	0	AKH!D7093
AHKFTA	2023	2023	0	AKH!E7093
AHKFTA	2024	2024	0	AKH!F7093
AHKFTA	2025	2025	0	AKH!G7093
AHKFTA	2026	2026	0	AKH!H7093
AHKFTA	2027	2027	0	AKH!I7093
EVFTA	2022	2022	0	EV-NK!D7085

EVFTA	2023	2023	0	EV-NK!E7085
EVFTA	2024	2024	0	EV-NK!F7085
EVFTA	2025	2025	0	EV-NK!G7085
EVFTA	2026	2026	0	EV-NK!H7085
EVFTA	2027	2027	0	EV-NK!I7085
UKVFTA	2022	2022	0	UKV!D7086
UKVFTA	2023	2023	0	UKV!E7086
UKVFTA	2024	2024	0	UKV!F7086
UKVFTA	2025	2025	0	UKV!G7086
UKVFTA	2026	2026	0	UKV!H7086
UKVFTA	2027	2027	0	UKV!I7086
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7052
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7052
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7052
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7052
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7052
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7052
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7052
RCEP A	2022	2022	0	RCEPT-A!D7087
RCEP A	2023	2023	0	RCEPT-A!E7087
RCEP A	2024	2024	0	RCEPT-A!F7087
RCEP A	2025	2025	0	RCEPT-A!G7087
RCEP A	2026	2026	0	RCEPT-A!H7087
RCEP A	2027	2027	0	RCEPT-A!I7087
RCEP B	2022	2022	0	B!D7087
RCEP B	2023	2023	0	B!E7087
RCEP B	2024	2024	0	B!F7087

RCEP B	2025	2025	0	B!G7087
RCEP B	2026	2026	0	B!H7087
RCEP B	2027	2027	0	B!I7087
RCEP C	2022	2022	0	C!D7087
RCEP C	2023	2023	0	C!E7087
RCEP C	2024	2024	0	C!F7087
RCEP C	2025	2025	0	C!G7087
RCEP C	2026	2026	0	C!H7087
RCEP C	2027	2027	0	C!I7087
RCEP D	2022	2022	0	D!D7087
RCEP D	2023	2023	0	D!E7087
RCEP D	2024	2024	0	D!F7087
RCEP D	2025	2025	0	D!G7087
RCEP D	2026	2026	0	D!H7087
RCEP D	2027	2027	0	D!I7087
RCEP E	2022	2022	0	E!D7090
RCEP E	2023	2023	0	E!E7090
RCEP E	2024	2024	0	E!F7090
RCEP E	2025	2025	0	E!G7090
RCEP E	2026	2026	0	E!H7090
RCEP E	2027	2027	0	E!I7090
RCEP F	2022	2022	0	F!D7087
RCEP F	2023	2023	0	F!E7087
RCEP F	2024	2024	0	F!F7087
RCEP F	2025	2025	0	F!G7087
RCEP F	2026	2026	0	F!H7087
RCEP F	2027	2027	0	F!I7087

VIFTA	2024	2024	4.5	VI!F6549
VIFTA	2025	2025	4	VI!G6549
VIFTA	2026	2026	3.5	VI!H6549
VIFTA	2027	2027	3	VI!I6549

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 4802.20 has 2 lines; 4802.20.90 is distinguished from its siblings by: Other.	4802.20.10 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	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 4802.20.90. 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 4802.20.90 was checked against BT2026 (cell BT2026!N7358), 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.