Vietnam Tariff Intelligence

HS 4802.40.90 detail

HS code	4802.40.90
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 / - Wallpaper base: / - - Other
Unit	kg
Generated	03/11/2026 21:28:36
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/48024090/

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!K7361
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7361
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7361
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 (-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

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!E7070
ATIGA	2022	2022	0	AT!E7025
ATIGA	2023	2023	0	AT!F7025
ATIGA	2024	2024	0	AT!G7025
ATIGA	2025	2025	0	AT!H7025
ATIGA	2026	2026	0	AT!I7025
ATIGA	2027	2027	0	AT!J7025
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7075
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7075
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7075
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7075

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7075
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7075
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7076
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7076
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7076
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7076
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7076
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7076
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7077
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7031
AIFTA	30/12/2022	2022	0	AI!F7033
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7033
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7033
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7033
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7033
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7033
VKFTA	2022	2022	0	VK!E7053
VKFTA	2023	2023	0	VK!F7053
VKFTA	2024	2024	0	VK!G7053
VKFTA	2025	2025	0	VK!H7053
VKFTA	2026	2026	0	VK!I7053
VKFTA	2027	2027	0	VK!J7053
VCFTA	2022	2022	5	VC!D7107
VCFTA	2023	2023	5	VC!E7107
VCFTA	2024	2024	0	VC!F7107
VCFTA	2025	2025	0	VC!G7107

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7107
VCFTA	2027	2027	0	VC!I7107
VN-EAEU	2022	2022	0	EAV!D7087
VN-EAEU	2023	2023	0	EAV!E7087
VN-EAEU	2024	2024	0	EAV!F7087
VN-EAEU	2025	2025	0	EAV!G7087
VN-EAEU	2026	2026	0	EAV!H7087
VN-EAEU	2027	2027	0	EAV!I7087
AHKFTA	2022	2022	*	AKH!D7096
AHKFTA	2023	2023	*	AKH!E7096
AHKFTA	2024	2024	*	AKH!F7096
AHKFTA	2025	2025	*	AKH!G7096
AHKFTA	2026	2026	*	AKH!H7096
AHKFTA	2027	2027	*	AKH!I7096
EVFTA	2022	2022	0	EV-NK!D7088
EVFTA	2023	2023	0	EV-NK!E7088
EVFTA	2024	2024	0	EV-NK!F7088
EVFTA	2025	2025	0	EV-NK!G7088
EVFTA	2026	2026	0	EV-NK!H7088
EVFTA	2027	2027	0	EV-NK!I7088
UKVFTA	2022	2022	0	UKV!D7089
UKVFTA	2023	2023	0	UKV!E7089
UKVFTA	2024	2024	0	UKV!F7089
UKVFTA	2025	2025	0	UKV!G7089
UKVFTA	2026	2026	0	UKV!H7089
UKVFTA	2027	2027	0	UKV!I7089

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7055
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7055
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7055
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7055
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7055
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7055
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7055
RCEP A	2022	2022	4,7	RCEPT-A!D7090
RCEP A	2023	2023	4,3	RCEPT-A!E7090
RCEP A	2024	2024	4	RCEPT-A!F7090
RCEP A	2025	2025	3,7	RCEPT-A!G7090
RCEP A	2026	2026	3,3	RCEPT-A!H7090
RCEP A	2027	2027	3	RCEPT-A!I7090
RCEP B	2022	2022	4,7	B!D7090
RCEP B	2023	2023	4,3	B!E7090
RCEP B	2024	2024	4	B!F7090
RCEP B	2025	2025	3,7	B!G7090
RCEP B	2026	2026	3,3	B!H7090
RCEP B	2027	2027	3	B!I7090
RCEP C	2022	2022	*	C!D7090
RCEP C	2023	2023	*	C!E7090
RCEP C	2024	2024	*	C!F7090
RCEP C	2025	2025	*	C!G7090
RCEP C	2026	2026	*	C!H7090
RCEP C	2027	2027	*	C!I7090
RCEP D	2022	2022	4,7	D!D7090

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	4,4	D!E7090
RCEP D	2024	2024	4,1	D!F7090
RCEP D	2025	2025	3,8	D!G7090
RCEP D	2026	2026	3,4	D!H7090
RCEP D	2027	2027	3,1	D!I7090
RCEP E	2022	2022	4,7	E!D7093
RCEP E	2023	2023	4,3	E!E7093
RCEP E	2024	2024	4	E!F7093
RCEP E	2025	2025	3,7	E!G7093
RCEP E	2026	2026	3,3	E!H7093
RCEP E	2027	2027	3	E!I7093
RCEP F	2022	2022	4,7	F!D7090
RCEP F	2023	2023	4,3	F!E7090
RCEP F	2024	2024	4	F!F7090
RCEP F	2025	2025	3,7	F!G7090
RCEP F	2026	2026	3,3	F!H7090
RCEP F	2027	2027	3	F!I7090
VIFTA	2024	2024	4.5	VI!F6552
VIFTA	2025	2025	4	VI!G6552
VIFTA	2026	2026	3.5	VI!H6552
VIFTA	2027	2027	3	VI!I6552

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 4802.40 has 2 lines; 4802.40.90 is distinguished from its siblings by: Other.	4802.40.10 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 4802.40.90. 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 4802.40.90 was checked against BT2026 (cell BT2026!N7361), 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.