Vietnam Tariff Intelligence

HS 4802.54.40 detail

HS code	4802.54.40
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 / - Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres: / - - Weighing less than 40 g/m²: / - - - Of a kind used for writing, printing and other graphic purposes, 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
Unit	kg
Generated	04/11/2026 08:20:36
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/48025440/

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!K7371
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7371
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7371
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	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 D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VKFTA	20	20%	Consolidated BT2026	2026	VK	125/2022/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
AKFTA	32	32%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/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!E7080
ATIGA	2022	2022	0	AT!E7035
ATIGA	2023	2023	0	AT!F7035
ATIGA	2024	2024	0	AT!G7035
ATIGA	2025	2025	0	AT!H7035
ATIGA	2026	2026	0	AT!I7035
ATIGA	2027	2027	0	AT!J7035
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7085

FTA	Period	Year	Source value	Source
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7085
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7085
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7085
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7085
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7085
VJEPA	30/12/2022 - 31/3/2023	2022	1	VJ!E7086
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F7086
VJEPA	01/4/2024 - 31/3/2025	2024	1	VJ!G7086
VJEPA	01/4/2025 - 31/3/2026	2025	1	VJ!H7086
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7086
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7086
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		32	AK!F7087
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H7041
AIFTA	30/12/2022	2022	*	AI!F7043
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G7043
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H7043
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I7043
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J7043
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K7043
VKFTA	2022	2022	20	VK!E7063
VKFTA	2023	2023	20	VK!F7063
VKFTA	2024	2024	20	VK!G7063
VKFTA	2025	2025	20	VK!H7063
VKFTA	2026	2026	20	VK!I7063
VKFTA	2027	2027	20	VK!J7063
VCFTA	2022	2022	*	VC!D7117

FTA	Period	Year	Source value	Source
VCFTA	2023	2023	*	VC!E7117
VCFTA	2024	2024	*	VC!F7117
VCFTA	2025	2025	*	VC!G7117
VCFTA	2026	2026	*	VC!H7117
VCFTA	2027	2027	*	VC!I7117
VN-EAEU	2022	2022	0	EAV!D7097
VN-EAEU	2023	2023	0	EAV!E7097
VN-EAEU	2024	2024	0	EAV!F7097
VN-EAEU	2025	2025	0	EAV!G7097
VN-EAEU	2026	2026	0	EAV!H7097
VN-EAEU	2027	2027	0	EAV!I7097
AHKFTA	2022	2022	20	AKH!D7106
AHKFTA	2023	2023	20	AKH!E7106
AHKFTA	2024	2024	20	AKH!F7106
AHKFTA	2025	2025	20	AKH!G7106
AHKFTA	2026	2026	20	AKH!H7106
AHKFTA	2027	2027	20	AKH!I7106
EVFTA	2022	2022	12,5	EV-NK!D7098
EVFTA	2023	2023	10	EV-NK!E7098
EVFTA	2024	2024	7,5	EV-NK!F7098
EVFTA	2025	2025	5	EV-NK!G7098
EVFTA	2026	2026	2,5	EV-NK!H7098
EVFTA	2027	2027	0	EV-NK!I7098
UKVFTA	2022	2022	12,5	UKV!D7099
UKVFTA	2023	2023	10	UKV!E7099
UKVFTA	2024	2024	7,5	UKV!F7099

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	5	UKV!G7099
UKVFTA	2026	2026	2,5	UKV!H7099
UKVFTA	2027	2027	0	UKV!I7099
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7065
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7065
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7065
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7065
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7065
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7065
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7065
RCEP A	2022	2022	18	RCEPT-A!D7100
RCEP A	2023	2023	16	RCEPT-A!E7100
RCEP A	2024	2024	14	RCEPT-A!F7100
RCEP A	2025	2025	12	RCEPT-A!G7100
RCEP A	2026	2026	10	RCEPT-A!H7100
RCEP A	2027	2027	8	RCEPT-A!I7100
RCEP B	2022	2022	18	B!D7100
RCEP B	2023	2023	16	B!E7100
RCEP B	2024	2024	14	B!F7100
RCEP B	2025	2025	12	B!G7100
RCEP B	2026	2026	10	B!H7100
RCEP B	2027	2027	8	B!I7100
RCEP C	2022	2022	18	C!D7100
RCEP C	2023	2023	16	C!E7100
RCEP C	2024	2024	14	C!F7100
RCEP C	2025	2025	12	C!G7100

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	10	C!H7100
RCEP C	2027	2027	8	C!I7100
RCEP D	2022	2022	18,2	D!D7100
RCEP D	2023	2023	16,4	D!E7100
RCEP D	2024	2024	14,5	D!F7100
RCEP D	2025	2025	12,7	D!G7100
RCEP D	2026	2026	10,9	D!H7100
RCEP D	2027	2027	9,1	D!I7100
RCEP E	2022	2022	18	E!D7103
RCEP E	2023	2023	16	E!E7103
RCEP E	2024	2024	14	E!F7103
RCEP E	2025	2025	12	E!G7103
RCEP E	2026	2026	10	E!H7103
RCEP E	2027	2027	8	E!I7103
RCEP F	2022	2022	18	F!D7100
RCEP F	2023	2023	16	F!E7100
RCEP F	2024	2024	14	F!F7100
RCEP F	2025	2025	12	F!G7100
RCEP F	2026	2026	10	F!H7100
RCEP F	2027	2027	8	F!I7100
VIFTA	2024	2024	16	VI!F6562
VIFTA	2025	2025	12	VI!G6562
VIFTA	2026	2026	8	VI!H6562
VIFTA	2027	2027	4	VI!I6562

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	AHKFTA 20%, VKFTA 20%, AKFTA 32%: 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 4802.54 has 8 lines; 4802.54.40 is distinguished from its siblings by: Of a kind used for writing, printing and other graphic purposes, 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.	4802.54.11 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; 4802.54.19 Other; 4802.54.21 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; 4802.54.29 Other; 4802.54.30 Base paper of a kind used to manufacture aluminium coated paper; 4802.54.50 Multi-ply paper and paperboard	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 4802.54.40. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 20% for 4802.54.40 was checked against BT2026 (cell BT2026!N7371), 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.