Vietnam Tariff Intelligence

HS 4802.55.50 detail

HS code	4802.55.50
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 40 g/m² or more but not more than 150 g/m², in rolls: / - - - Base paper of a kind used to manufacture release paper
Unit	kg
Generated	04/11/2026 15:23:09
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/48025550/

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!K7379
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7379
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7379
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
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
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

VIFTA	3.5	3.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7088
ATIGA	2022	2022	0	AT!E7043
ATIGA	2023	2023	0	AT!F7043
ATIGA	2024	2024	0	AT!G7043
ATIGA	2025	2025	0	AT!H7043
ATIGA	2026	2026	0	AT!I7043
ATIGA	2027	2027	0	AT!J7043
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7093
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7093
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7093
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7093

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7093
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7093
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7094
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7094
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7094
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7094
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7094
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7094
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		32	AK!F7095
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H7049
AIFTA	30/12/2022	2022	*	AI!F7051
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G7051
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H7051
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I7051
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J7051
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K7051
VKFTA	2022	2022	5	VK!E7071
VKFTA	2023	2023	5	VK!F7071
VKFTA	2024	2024	5	VK!G7071
VKFTA	2025	2025	5	VK!H7071
VKFTA	2026	2026	5	VK!I7071
VKFTA	2027	2027	5	VK!J7071
VCFTA	2022	2022	5	VC!D7125
VCFTA	2023	2023	3	VC!E7125
VCFTA	2024	2024	0	VC!F7125
VCFTA	2025	2025	0	VC!G7125

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7125
VCFTA	2027	2027	0	VC!I7125
VN-EAEU	2022	2022	0	EAV!D7105
VN-EAEU	2023	2023	0	EAV!E7105
VN-EAEU	2024	2024	0	EAV!F7105
VN-EAEU	2025	2025	0	EAV!G7105
VN-EAEU	2026	2026	0	EAV!H7105
VN-EAEU	2027	2027	0	EAV!I7105
AHKFTA	2022	2022	5	AKH!D7114
AHKFTA	2023	2023	5	AKH!E7114
AHKFTA	2024	2024	5	AKH!F7114
AHKFTA	2025	2025	5	AKH!G7114
AHKFTA	2026	2026	5	AKH!H7114
AHKFTA	2027	2027	5	AKH!I7114
EVFTA	2022	2022	1,2	EV-NK!D7106
EVFTA	2023	2023	0	EV-NK!E7106
EVFTA	2024	2024	0	EV-NK!F7106
EVFTA	2025	2025	0	EV-NK!G7106
EVFTA	2026	2026	0	EV-NK!H7106
EVFTA	2027	2027	0	EV-NK!I7106
UKVFTA	2022	2022	1,2	UKV!D7107
UKVFTA	2023	2023	0	UKV!E7107
UKVFTA	2024	2024	0	UKV!F7107
UKVFTA	2025	2025	0	UKV!G7107
UKVFTA	2026	2026	0	UKV!H7107
UKVFTA	2027	2027	0	UKV!I7107

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7073
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7073
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7073
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7073
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7073
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7073
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7073
RCEP A	2022	2022	0	RCEPT-A!D7108
RCEP A	2023	2023	0	RCEPT-A!E7108
RCEP A	2024	2024	0	RCEPT-A!F7108
RCEP A	2025	2025	0	RCEPT-A!G7108
RCEP A	2026	2026	0	RCEPT-A!H7108
RCEP A	2027	2027	0	RCEPT-A!I7108
RCEP B	2022	2022	0	B!D7108
RCEP B	2023	2023	0	B!E7108
RCEP B	2024	2024	0	B!F7108
RCEP B	2025	2025	0	B!G7108
RCEP B	2026	2026	0	B!H7108
RCEP B	2027	2027	0	B!I7108
RCEP C	2022	2022	0	C!D7108
RCEP C	2023	2023	0	C!E7108
RCEP C	2024	2024	0	C!F7108
RCEP C	2025	2025	0	C!G7108
RCEP C	2026	2026	0	C!H7108
RCEP C	2027	2027	0	C!I7108
RCEP D	2022	2022	0	D!D7108

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E7108
RCEP D	2024	2024	0	D!F7108
RCEP D	2025	2025	0	D!G7108
RCEP D	2026	2026	0	D!H7108
RCEP D	2027	2027	0	D!I7108
RCEP E	2022	2022	0	E!D7111
RCEP E	2023	2023	0	E!E7111
RCEP E	2024	2024	0	E!F7111
RCEP E	2025	2025	0	E!G7111
RCEP E	2026	2026	0	E!H7111
RCEP E	2027	2027	0	E!I7111
RCEP F	2022	2022	0	F!D7108
RCEP F	2023	2023	0	F!E7108
RCEP F	2024	2024	0	F!F7108
RCEP F	2025	2025	0	F!G7108
RCEP F	2026	2026	0	F!H7108
RCEP F	2027	2027	0	F!I7108
VIFTA	2024	2024	4.5	VI!F6570
VIFTA	2025	2025	4	VI!G6570
VIFTA	2026	2026	3.5	VI!H6570
VIFTA	2027	2027	3	VI!I6570

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	AANZFTA 5%, AHKFTA 5%, VKFTA 5%, AKFTA 32%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 4802.55 has 8 lines; 4802.55.50 is distinguished from its siblings by: Base paper of a kind used to manufacture release paper.	4802.55.21 Of a width not exceeding 15 cm; 4802.55.29 Other; 4802.55.40 Base paper of a kind used to manufacture aluminium coated paper; 4802.55.61 Of a width not exceeding 15 cm; 4802.55.69 Other; 4802.55.70 Multi-ply paper	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 4802.55.50. 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 4802.55.50 was checked against BT2026 (cell BT2026!N7379), 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.