Vietnam Tariff Intelligence

# HS 4802.61.31 detail

| | |
|---|---|
| **HS code** | 4802.61.31 |
| **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, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: / - - In rolls: / - - - Fancy paper and paperboard: / - - - - Of a width not more than 15 cm |
| **Unit** | kg |
| **Generated** | 11/11/2026 14:05:26 |
| **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/48026131/ |

## 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!K7413 |
| Preferential (MFN) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N7413 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7413 |
| 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 |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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 |
| ACFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| VCFTA | 15 | 15% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| AHKFTA | 20 | 20% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Annex E) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VKFTA | 20 | 20% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VIFTA | 20 | 20% | 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 |
| 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) | | 5 | AC!E7122 |
| ATIGA | 2022 | 2022 | 0 | AT!E7077 |
| ATIGA | 2023 | 2023 | 0 | AT!F7077 |
| ATIGA | 2024 | 2024 | 0 | AT!G7077 |
| ATIGA | 2025 | 2025 | 0 | AT!H7077 |
| ATIGA | 2026 | 2026 | 0 | AT!I7077 |
| ATIGA | 2027 | 2027 | 0 | AT!J7077 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E7127 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F7127 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G7127 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H7127 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I7127 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J7127 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E7128 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F7128 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G7128 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H7128 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I7128 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J7128 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 32 | AK!F7129 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H7083 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F7085 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G7085 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H7085 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I7085 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J7085 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K7085 |
| VKFTA | 2022 | 2022 | 20 | VK!E7105 |
| VKFTA | 2023 | 2023 | 20 | VK!F7105 |
| VKFTA | 2024 | 2024 | 20 | VK!G7105 |
| VKFTA | 2025 | 2025 | 20 | VK!H7105 |
| VKFTA | 2026 | 2026 | 20 | VK!I7105 |
| VKFTA | 2027 | 2027 | 20 | VK!J7105 |
| VCFTA | 2022 | 2022 | 29 | VC!D7159 |
| VCFTA | 2023 | 2023 | 29 | VC!E7159 |
| VCFTA | 2024 | 2024 | 15 | VC!F7159 |
| VCFTA | 2025 | 2025 | 15 | VC!G7159 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 15 | VC!H7159 |
| VCFTA | 2027 | 2027 | 15 | VC!I7159 |
| VN-EAEU | 2022 | 2022 | 5,5 | EAV!D7139 |
| VN-EAEU | 2023 | 2023 | 3,6 | EAV!E7139 |
| VN-EAEU | 2024 | 2024 | 1,8 | EAV!F7139 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G7139 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H7139 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I7139 |
| AHKFTA | 2022 | 2022 | 20 | AKH!D7148 |
| AHKFTA | 2023 | 2023 | 20 | AKH!E7148 |
| AHKFTA | 2024 | 2024 | 20 | AKH!F7148 |
| AHKFTA | 2025 | 2025 | 20 | AKH!G7148 |
| AHKFTA | 2026 | 2026 | 20 | AKH!H7148 |
| AHKFTA | 2027 | 2027 | 20 | AKH!I7148 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D7140 |
| EVFTA | 2023 | 2023 | 10 | EV-NK!E7140 |
| EVFTA | 2024 | 2024 | 7,5 | EV-NK!F7140 |
| EVFTA | 2025 | 2025 | 5 | EV-NK!G7140 |
| EVFTA | 2026 | 2026 | 2,5 | EV-NK!H7140 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I7140 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D7141 |
| UKVFTA | 2023 | 2023 | 10 | UKV!E7141 |
| UKVFTA | 2024 | 2024 | 7,5 | UKV!F7141 |
| UKVFTA | 2025 | 2025 | 5 | UKV!G7141 |
| UKVFTA | 2026 | 2026 | 2,5 | UKV!H7141 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I7141 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D7107 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E7107 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F7107 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G7107 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H7107 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I7107 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J7107 |
| RCEP A | 2022 | 2022 | 20 | RCEPT-A!D7142 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E7142 |
| RCEP A | 2024 | 2024 | 20 | RCEPT-A!F7142 |
| RCEP A | 2025 | 2025 | 20 | RCEPT-A!G7142 |
| RCEP A | 2026 | 2026 | 20 | RCEPT-A!H7142 |
| RCEP A | 2027 | 2027 | 20 | RCEPT-A!I7142 |
| RCEP B | 2022 | 2022 | 20 | B!D7142 |
| RCEP B | 2023 | 2023 | 20 | B!E7142 |
| RCEP B | 2024 | 2024 | 20 | B!F7142 |
| RCEP B | 2025 | 2025 | 20 | B!G7142 |
| RCEP B | 2026 | 2026 | 20 | B!H7142 |
| RCEP B | 2027 | 2027 | 20 | B!I7142 |
| RCEP C | 2022 | 2022 | 20 | C!D7142 |
| RCEP C | 2023 | 2023 | 20 | C!E7142 |
| RCEP C | 2024 | 2024 | 20 | C!F7142 |
| RCEP C | 2025 | 2025 | 20 | C!G7142 |
| RCEP C | 2026 | 2026 | 20 | C!H7142 |
| RCEP C | 2027 | 2027 | 20 | C!I7142 |
| RCEP D | 2022 | 2022 | 20 | D!D7142 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 20 | D!E7142 |
| RCEP D | 2024 | 2024 | 20 | D!F7142 |
| RCEP D | 2025 | 2025 | 20 | D!G7142 |
| RCEP D | 2026 | 2026 | 20 | D!H7142 |
| RCEP D | 2027 | 2027 | 20 | D!I7142 |
| RCEP E | 2022 | 2022 | 20 | E!D7145 |
| RCEP E | 2023 | 2023 | 20 | E!E7145 |
| RCEP E | 2024 | 2024 | 20 | E!F7145 |
| RCEP E | 2025 | 2025 | 20 | E!G7145 |
| RCEP E | 2026 | 2026 | 20 | E!H7145 |
| RCEP E | 2027 | 2027 | 20 | E!I7145 |
| RCEP F | 2022 | 2022 | 20 | F!D7142 |
| RCEP F | 2023 | 2023 | 20 | F!E7142 |
| RCEP F | 2024 | 2024 | 20 | F!F7142 |
| RCEP F | 2025 | 2025 | 20 | F!G7142 |
| RCEP F | 2026 | 2026 | 20 | F!H7142 |
| RCEP F | 2027 | 2027 | 20 | F!I7142 |
| VIFTA | 2024 | 2024 | 20 | VI!F6604 |
| VIFTA | 2025 | 2025 | 20 | VI!G6604 |
| VIFTA | 2026 | 2026 | 20 | VI!H6604 |
| VIFTA | 2027 | 2027 | 20 | VI!I6604 |

## 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%, RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, VKFTA 20%, VIFTA 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 4802.61 has 9 lines; 4802.61.31 is distinguished from its siblings by: Of a width not more than 15 cm. | 4802.61.39 Other; 4802.61.41 Weighing more than 150 g/m2 but less than 225 g/m2; 4802.61.49 Other; 4802.61.51 Of a width not exceeding 15 cm; 4802.61.59 Other; 4802.61.60 Multi-ply paper | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Not verified – check required |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 4802.61.31 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 4802.61.31 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | 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 4802.61.31. 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 20% for 4802.61.31 was checked against BT2026 (cell BT2026!N7413), 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.