Vietnam Tariff Intelligence

HS 4802.61.59 detail

HS code	4802.61.59
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: / - - - Of a kind used for writing, printing and other graphic purposes: / - - - - Other
Unit	kg
Generated	10/11/2026 17:01:03
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/48026159/

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!K7420
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7420
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7420
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

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
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
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	3	3%	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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E7129
ATIGA	2022	2022	0	AT!E7084
ATIGA	2023	2023	0	AT!F7084
ATIGA	2024	2024	0	AT!G7084
ATIGA	2025	2025	0	AT!H7084
ATIGA	2026	2026	0	AT!I7084
ATIGA	2027	2027	0	AT!J7084
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7134
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7134
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7134
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7134
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7134
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7134
VJEPA	30/12/2022 - 31/3/2023	2022	1	VJ!E7135
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F7135
VJEPA	01/4/2024 - 31/3/2025	2024	1	VJ!G7135
VJEPA	01/4/2025 - 31/3/2026	2025	1	VJ!H7135
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7135
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7135
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F7136
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		3	AANZ!H7090
AIFTA	30/12/2022	2022	0	AI!F7092
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7092
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7092
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7092
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7092
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7092

VKFTA	2022	2022	5	VK!E7112
VKFTA	2023	2023	5	VK!F7112
VKFTA	2024	2024	5	VK!G7112
VKFTA	2025	2025	5	VK!H7112
VKFTA	2026	2026	5	VK!I7112
VKFTA	2027	2027	5	VK!J7112
VCFTA	2022	2022	5	VC!D7166
VCFTA	2023	2023	5	VC!E7166
VCFTA	2024	2024	0	VC!F7166
VCFTA	2025	2025	0	VC!G7166
VCFTA	2026	2026	0	VC!H7166
VCFTA	2027	2027	0	VC!I7166
VN-EAEU	2022	2022	0	EAV!D7146
VN-EAEU	2023	2023	0	EAV!E7146
VN-EAEU	2024	2024	0	EAV!F7146
VN-EAEU	2025	2025	0	EAV!G7146
VN-EAEU	2026	2026	0	EAV!H7146
VN-EAEU	2027	2027	0	EAV!I7146
AHKFTA	2022	2022	20	AKH!D7155
AHKFTA	2023	2023	20	AKH!E7155
AHKFTA	2024	2024	20	AKH!F7155
AHKFTA	2025	2025	20	AKH!G7155
AHKFTA	2026	2026	20	AKH!H7155
AHKFTA	2027	2027	20	AKH!I7155
EVFTA	2022	2022	12,5	EV-NK!D7147
EVFTA	2023	2023	10	EV-NK!E7147
EVFTA	2024	2024	7,5	EV-NK!F7147

EVFTA	2025	2025	5	EV-NK!G7147
EVFTA	2026	2026	2,5	EV-NK!H7147
EVFTA	2027	2027	0	EV-NK!I7147
UKVFTA	2022	2022	12,5	UKV!D7148
UKVFTA	2023	2023	10	UKV!E7148
UKVFTA	2024	2024	7,5	UKV!F7148
UKVFTA	2025	2025	5	UKV!G7148
UKVFTA	2026	2026	2,5	UKV!H7148
UKVFTA	2027	2027	0	UKV!I7148
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7114
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7114
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7114
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7114
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7114
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7114
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7114
RCEP A	2022	2022	20	RCEPT-A!D7149
RCEP A	2023	2023	20	RCEPT-A!E7149
RCEP A	2024	2024	20	RCEPT-A!F7149
RCEP A	2025	2025	20	RCEPT-A!G7149
RCEP A	2026	2026	20	RCEPT-A!H7149
RCEP A	2027	2027	20	RCEPT-A!I7149
RCEP B	2022	2022	20	B!D7149
RCEP B	2023	2023	20	B!E7149
RCEP B	2024	2024	20	B!F7149
RCEP B	2025	2025	20	B!G7149
RCEP B	2026	2026	20	B!H7149

RCEP B	2027	2027	20	B!I7149
RCEP C	2022	2022	20	C!D7149
RCEP C	2023	2023	20	C!E7149
RCEP C	2024	2024	20	C!F7149
RCEP C	2025	2025	20	C!G7149
RCEP C	2026	2026	20	C!H7149
RCEP C	2027	2027	20	C!I7149
RCEP D	2022	2022	20	D!D7149
RCEP D	2023	2023	20	D!E7149
RCEP D	2024	2024	20	D!F7149
RCEP D	2025	2025	20	D!G7149
RCEP D	2026	2026	20	D!H7149
RCEP D	2027	2027	20	D!I7149
RCEP E	2022	2022	20	E!D7152
RCEP E	2023	2023	20	E!E7152
RCEP E	2024	2024	20	E!F7152
RCEP E	2025	2025	20	E!G7152
RCEP E	2026	2026	20	E!H7152
RCEP E	2027	2027	20	E!I7152
RCEP F	2022	2022	20	F!D7149
RCEP F	2023	2023	20	F!E7149
RCEP F	2024	2024	20	F!F7149
RCEP F	2025	2025	20	F!G7149
RCEP F	2026	2026	20	F!H7149
RCEP F	2027	2027	20	F!I7149
VIFTA	2024	2024	20	VI!F6611
VIFTA	2025	2025	20	VI!G6611

VIFTA	2026	2026	20	VI!H6611
VIFTA	2027	2027	20	VI!I6611

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%, VIFTA 20%: 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; 4802.61.59 is distinguished from its siblings by: Other.	4802.61.31 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; 4802.61.60 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 4802.61.59. 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 4802.61.59 was checked against BT2026 (cell BT2026!N7420), 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.