Vietnam Tariff Intelligence

HS 4804.19.00 detail

HS code	4804.19.00
Description	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03 / - Kraftliner: / - - Other
Unit	kg
Generated	03/11/2026 07:17:57
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/48041900/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	27	27%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7451
Preferential (MFN)	18	18%	26/2023/NĐ-CP	2023-07-15	BT2026!N7451
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7451
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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(-KH)	0% (except KH)	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)	13,5	13.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	12.6	12.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
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!E7162
ATIGA	2022	2022	0	AT!E7117
ATIGA	2023	2023	0	AT!F7117
ATIGA	2024	2024	0	AT!G7117
ATIGA	2025	2025	0	AT!H7117
ATIGA	2026	2026	0	AT!I7117
ATIGA	2027	2027	0	AT!J7117
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E7167
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7167
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7167

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7167
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7167
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7167
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7168
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7168
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7168
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7168
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7168
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7168
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7169
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7123
AIFTA	30/12/2022	2022	0	AI!F7125
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7125
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7125
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7125
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7125
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7125
VKFTA	2022	2022	0	VK!E7153
VKFTA	2023	2023	0	VK!F7153
VKFTA	2024	2024	0	VK!G7153
VKFTA	2025	2025	0	VK!H7153
VKFTA	2026	2026	0	VK!I7153
VKFTA	2027	2027	0	VK!J7153
VCFTA	2022	2022	3	VC!D7199
VCFTA	2023	2023	2	VC!E7199
VCFTA	2024	2024	0	VC!F7199

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7199
VCFTA	2026	2026	0	VC!H7199
VCFTA	2027	2027	0	VC!I7199
VN-EAEU	2022	2022	0	EAV!D7179
VN-EAEU	2023	2023	0	EAV!E7179
VN-EAEU	2024	2024	0	EAV!F7179
VN-EAEU	2025	2025	0	EAV!G7179
VN-EAEU	2026	2026	0	EAV!H7179
VN-EAEU	2027	2027	0	EAV!I7179
AHKFTA	2022	2022	*	AKH!D7188
AHKFTA	2023	2023	*	AKH!E7188
AHKFTA	2024	2024	*	AKH!F7188
AHKFTA	2025	2025	*	AKH!G7188
AHKFTA	2026	2026	*	AKH!H7188
AHKFTA	2027	2027	*	AKH!I7188
EVFTA	2022	2022	8,5	EV-NK!D7180
EVFTA	2023	2023	5,6	EV-NK!E7180
EVFTA	2024	2024	2,8	EV-NK!F7180
EVFTA	2025	2025	0	EV-NK!G7180
EVFTA	2026	2026	0	EV-NK!H7180
EVFTA	2027	2027	0	EV-NK!I7180
UKVFTA	2022	2022	8,5	UKV!D7181
UKVFTA	2023	2023	5,6	UKV!E7181
UKVFTA	2024	2024	2,8	UKV!F7181
UKVFTA	2025	2025	0	UKV!G7181
UKVFTA	2026	2026	0	UKV!H7181

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7181
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7147
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7147
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7147
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7147
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7147
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7147
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7147
RCEP A	2022	2022	17,1	RCEPT-A!D7182
RCEP A	2023	2023	16,2	RCEPT-A!E7182
RCEP A	2024	2024	15,3	RCEPT-A!F7182
RCEP A	2025	2025	14,4	RCEPT-A!G7182
RCEP A	2026	2026	13,5	RCEPT-A!H7182
RCEP A	2027	2027	12,6	RCEPT-A!I7182
RCEP B	2022	2022	18	B!D7182
RCEP B	2023	2023	18	B!E7182
RCEP B	2024	2024	18	B!F7182
RCEP B	2025	2025	18	B!G7182
RCEP B	2026	2026	18	B!H7182
RCEP B	2027	2027	18	B!I7182
RCEP C	2022	2022	*	C!D7182
RCEP C	2023	2023	*	C!E7182
RCEP C	2024	2024	*	C!F7182
RCEP C	2025	2025	*	C!G7182
RCEP C	2026	2026	*	C!H7182
RCEP C	2027	2027	*	C!I7182

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18	D!D7182
RCEP D	2023	2023	18	D!E7182
RCEP D	2024	2024	18	D!F7182
RCEP D	2025	2025	18	D!G7182
RCEP D	2026	2026	18	D!H7182
RCEP D	2027	2027	18	D!I7182
RCEP E	2022	2022	18	E!D7185
RCEP E	2023	2023	18	E!E7185
RCEP E	2024	2024	18	E!F7185
RCEP E	2025	2025	18	E!G7185
RCEP E	2026	2026	18	E!H7185
RCEP E	2027	2027	18	E!I7185
RCEP F	2022	2022	18	F!D7182
RCEP F	2023	2023	18	F!E7182
RCEP F	2024	2024	18	F!F7182
RCEP F	2025	2025	18	F!G7182
RCEP F	2026	2026	18	F!H7182
RCEP F	2027	2027	18	F!I7182
VIFTA	2024	2024	16.2	VI!F6642
VIFTA	2025	2025	14.4	VI!G6642
VIFTA	2026	2026	12.6	VI!H6642
VIFTA	2027	2027	10.8	VI!I6642

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	RCEP (Annex B) 18%, RCEP (Annex D) 18%, RCEP (Annex E) 18%, RCEP (Annex F) 18%: the preferential rate is equal to or higher than the MFN rate (18%) in the source tariff – claiming the FTA brings no saving.	MFN 18%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 4804.19.00. 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 18% for 4804.19.00 was checked against BT2026 (cell BT2026!N7451), 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.