Vietnam Tariff Intelligence

HS 4804.39.20 detail

HS code	4804.39.20
Description	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03 / - Other kraft paper and paperboard weighing 150 g/m² or less: / - - Other: / - - - Paper and paperboard of a kind used for making food packaging
Unit	kg
Generated	09/11/2026 17:46:07
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/48043920/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	25.5	25.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7468
Preferential (MFN)	17	17%	26/2023/NĐ-CP	2023-07-15	BT2026!N7468
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7468
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
VIFTA	9.7	9.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	12,8	12.8%	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 B)	17	17%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	17	17%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	17	17%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	17	17%	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!E7179
ATIGA	2022	2022	0	AT!E7134
ATIGA	2023	2023	0	AT!F7134
ATIGA	2024	2024	0	AT!G7134
ATIGA	2025	2025	0	AT!H7134
ATIGA	2026	2026	0	AT!I7134
ATIGA	2027	2027	0	AT!J7134
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E7184
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7184
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7184

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7184
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7184
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7184
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7185
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7185
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7185
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7185
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7185
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7185
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7186
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7140
AIFTA	30/12/2022	2022	0	AI!F7142
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7142
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7142
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7142
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7142
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7142
VKFTA	2022	2022	0	VK!E7170
VKFTA	2023	2023	0	VK!F7170
VKFTA	2024	2024	0	VK!G7170
VKFTA	2025	2025	0	VK!H7170
VKFTA	2026	2026	0	VK!I7170
VKFTA	2027	2027	0	VK!J7170
VCFTA	2022	2022	3	VC!D7216
VCFTA	2023	2023	2	VC!E7216
VCFTA	2024	2024	0	VC!F7216

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7216
VCFTA	2026	2026	0	VC!H7216
VCFTA	2027	2027	0	VC!I7216
VN-EAEU	2022	2022	0	EAV!D7196
VN-EAEU	2023	2023	0	EAV!E7196
VN-EAEU	2024	2024	0	EAV!F7196
VN-EAEU	2025	2025	0	EAV!G7196
VN-EAEU	2026	2026	0	EAV!H7196
VN-EAEU	2027	2027	0	EAV!I7196
AHKFTA	2022	2022	*	AKH!D7205
AHKFTA	2023	2023	*	AKH!E7205
AHKFTA	2024	2024	*	AKH!F7205
AHKFTA	2025	2025	*	AKH!G7205
AHKFTA	2026	2026	*	AKH!H7205
AHKFTA	2027	2027	*	AKH!I7205
EVFTA	2022	2022	8,5	EV-NK!D7197
EVFTA	2023	2023	5,6	EV-NK!E7197
EVFTA	2024	2024	2,8	EV-NK!F7197
EVFTA	2025	2025	0	EV-NK!G7197
EVFTA	2026	2026	0	EV-NK!H7197
EVFTA	2027	2027	0	EV-NK!I7197
UKVFTA	2022	2022	8,5	UKV!D7198
UKVFTA	2023	2023	5,6	UKV!E7198
UKVFTA	2024	2024	2,8	UKV!F7198
UKVFTA	2025	2025	0	UKV!G7198
UKVFTA	2026	2026	0	UKV!H7198

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7198
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7164
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7164
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7164
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7164
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7164
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7164
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7164
RCEP A	2022	2022	16,2	RCEPT-A!D7199
RCEP A	2023	2023	15,3	RCEPT-A!E7199
RCEP A	2024	2024	14,5	RCEPT-A!F7199
RCEP A	2025	2025	13,6	RCEPT-A!G7199
RCEP A	2026	2026	12,8	RCEPT-A!H7199
RCEP A	2027	2027	11,9	RCEPT-A!I7199
RCEP B	2022	2022	17	B!D7199
RCEP B	2023	2023	17	B!E7199
RCEP B	2024	2024	17	B!F7199
RCEP B	2025	2025	17	B!G7199
RCEP B	2026	2026	17	B!H7199
RCEP B	2027	2027	17	B!I7199
RCEP C	2022	2022	*	C!D7199
RCEP C	2023	2023	*	C!E7199
RCEP C	2024	2024	*	C!F7199
RCEP C	2025	2025	*	C!G7199
RCEP C	2026	2026	*	C!H7199
RCEP C	2027	2027	*	C!I7199

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	17	D!D7199
RCEP D	2023	2023	17	D!E7199
RCEP D	2024	2024	17	D!F7199
RCEP D	2025	2025	17	D!G7199
RCEP D	2026	2026	17	D!H7199
RCEP D	2027	2027	17	D!I7199
RCEP E	2022	2022	17	E!D7202
RCEP E	2023	2023	17	E!E7202
RCEP E	2024	2024	17	E!F7202
RCEP E	2025	2025	17	E!G7202
RCEP E	2026	2026	17	E!H7202
RCEP E	2027	2027	17	E!I7202
RCEP F	2022	2022	17	F!D7199
RCEP F	2023	2023	17	F!E7199
RCEP F	2024	2024	17	F!F7199
RCEP F	2025	2025	17	F!G7199
RCEP F	2026	2026	17	F!H7199
RCEP F	2027	2027	17	F!I7199
VIFTA	2024	2024	14.6	VI!F6659
VIFTA	2025	2025	12.1	VI!G6659
VIFTA	2026	2026	9.7	VI!H6659
VIFTA	2027	2027	7.3	VI!I6659

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) 17%, RCEP (Annex D) 17%, RCEP (Annex E) 17%, RCEP (Annex F) 17%: the preferential rate is equal to or higher than the MFN rate (17%) in the source tariff – claiming the FTA brings no saving.	MFN 17%		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 4804.39 has 3 lines; 4804.39.20 is distinguished from its siblings by: Paper and paperboard of a kind used for making food packaging.	4804.39.10 Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape; 4804.39.90 Other	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 4804.39.20. 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 17% for 4804.39.20 was checked against BT2026 (cell BT2026!N7468), 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.