Vietnam Tariff Intelligence

HS 4805.91.10 detail

HS code	4805.91.10
Description	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter / - Other: / - - Weighing 150 g/m² or less: / - - - Paper of a kind used as interleaf material for the packing of flat glass products, with a resin content by weight of not more than 0.6%
Unit	kg
Generated	10/11/2026 18:17:23
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/48059110/

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!K7511
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7511
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7511
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
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(-MY)	0% (except MY)	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)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex E)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,4	3.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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
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!E7223
ATIGA	2022	2022	0	AT!E7178
ATIGA	2023	2023	0	AT!F7178
ATIGA	2024	2024	0	AT!G7178
ATIGA	2025	2025	0	AT!H7178
ATIGA	2026	2026	0	AT!I7178
ATIGA	2027	2027	0	AT!J7178
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7228
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7228
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7228
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7228

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7228
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7228
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7229
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7229
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7229
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7229
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7229
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7229
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7230
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7184
AIFTA	30/12/2022	2022	0	AI!F7186
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7186
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7186
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7186
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7186
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7186
VKFTA	2022	2022	0	VK!E7214
VKFTA	2023	2023	0	VK!F7214
VKFTA	2024	2024	0	VK!G7214
VKFTA	2025	2025	0	VK!H7214
VKFTA	2026	2026	0	VK!I7214
VKFTA	2027	2027	0	VK!J7214
VCFTA	2022	2022	0	VC!D7260
VCFTA	2023	2023	0	VC!E7260
VCFTA	2024	2024	0	VC!F7260
VCFTA	2025	2025	0	VC!G7260

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7260
VCFTA	2027	2027	0	VC!I7260
VN-EAEU	2022	2022	0	EAV!D7240
VN-EAEU	2023	2023	0	EAV!E7240
VN-EAEU	2024	2024	0	EAV!F7240
VN-EAEU	2025	2025	0	EAV!G7240
VN-EAEU	2026	2026	0	EAV!H7240
VN-EAEU	2027	2027	0	EAV!I7240
AHKFTA	2022	2022	*	AKH!D7249
AHKFTA	2023	2023	*	AKH!E7249
AHKFTA	2024	2024	*	AKH!F7249
AHKFTA	2025	2025	*	AKH!G7249
AHKFTA	2026	2026	*	AKH!H7249
AHKFTA	2027	2027	*	AKH!I7249
EVFTA	2022	2022	0	EV-NK!D7241
EVFTA	2023	2023	0	EV-NK!E7241
EVFTA	2024	2024	0	EV-NK!F7241
EVFTA	2025	2025	0	EV-NK!G7241
EVFTA	2026	2026	0	EV-NK!H7241
EVFTA	2027	2027	0	EV-NK!I7241
UKVFTA	2022	2022	0	UKV!D7242
UKVFTA	2023	2023	0	UKV!E7242
UKVFTA	2024	2024	0	UKV!F7242
UKVFTA	2025	2025	0	UKV!G7242
UKVFTA	2026	2026	0	UKV!H7242
UKVFTA	2027	2027	0	UKV!I7242

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7208
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7208
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7208
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7208
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7208
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7208
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7208
RCEP A	2022	2022	4,7	RCEPT-A!D7243
RCEP A	2023	2023	4,3	RCEPT-A!E7243
RCEP A	2024	2024	4	RCEPT-A!F7243
RCEP A	2025	2025	3,7	RCEPT-A!G7243
RCEP A	2026	2026	3,3	RCEPT-A!H7243
RCEP A	2027	2027	3	RCEPT-A!I7243
RCEP B	2022	2022	4,7	B!D7243
RCEP B	2023	2023	4,3	B!E7243
RCEP B	2024	2024	4	B!F7243
RCEP B	2025	2025	3,7	B!G7243
RCEP B	2026	2026	3,3	B!H7243
RCEP B	2027	2027	3	B!I7243
RCEP C	2022	2022	*	C!D7243
RCEP C	2023	2023	*	C!E7243
RCEP C	2024	2024	*	C!F7243
RCEP C	2025	2025	*	C!G7243
RCEP C	2026	2026	*	C!H7243
RCEP C	2027	2027	*	C!I7243
RCEP D	2022	2022	4,7	D!D7243

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	4,4	D!E7243
RCEP D	2024	2024	4,1	D!F7243
RCEP D	2025	2025	3,8	D!G7243
RCEP D	2026	2026	3,4	D!H7243
RCEP D	2027	2027	3,1	D!I7243
RCEP E	2022	2022	4,7	E!D7246
RCEP E	2023	2023	4,3	E!E7246
RCEP E	2024	2024	4	E!F7246
RCEP E	2025	2025	3,7	E!G7246
RCEP E	2026	2026	3,3	E!H7246
RCEP E	2027	2027	3	E!I7246
RCEP F	2022	2022	4,7	F!D7243
RCEP F	2023	2023	4,3	F!E7243
RCEP F	2024	2024	4	F!F7243
RCEP F	2025	2025	3,7	F!G7243
RCEP F	2026	2026	3,3	F!H7243
RCEP F	2027	2027	3	F!I7243
VIFTA	2024	2024	4,3	VI!F6702
VIFTA	2025	2025	3.6	VI!G6702
VIFTA	2026	2026	2.9	VI!H6702
VIFTA	2027	2027	2.1	VI!I6702

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4805.91 has 3 lines; 4805.91.10 is distinguished from its siblings by: Paper of a kind used as interleaf material for the packing of flat glass products, with a resin content by weight of not more than 0.6%.	4805.91.20 Of a kind used to manufacture joss paper; 4805.91.90 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 4805.91.10. 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 4805.91.10 was checked against BT2026 (cell BT2026!N7511), 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.