Vietnam Tariff Intelligence

HS 4806.40.00 detail

HS code	4806.40.00
Description	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets / - Glassine and other glazed transparent or translucent papers
Unit	kg
Generated	09/11/2026 18:03:08
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/48064000/

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!K7525
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7525
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7525
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7238

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7193
ATIGA	2023	2023	0	AT!F7193
ATIGA	2024	2024	0	AT!G7193
ATIGA	2025	2025	0	AT!H7193
ATIGA	2026	2026	0	AT!I7193
ATIGA	2027	2027	0	AT!J7193
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7243
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7243
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7243
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7243
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7243
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7243
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7244
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7244
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7244
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7244
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7244
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7244
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7245
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7199
AIFTA	30/12/2022	2022	0	AI!F7201
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7201
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7201
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7201
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7201
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7201

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7229
VKFTA	2023	2023	0	VK!F7229
VKFTA	2024	2024	0	VK!G7229
VKFTA	2025	2025	0	VK!H7229
VKFTA	2026	2026	0	VK!I7229
VKFTA	2027	2027	0	VK!J7229
VCFTA	2022	2022	5	VC!D7275
VCFTA	2023	2023	5	VC!E7275
VCFTA	2024	2024	0	VC!F7275
VCFTA	2025	2025	0	VC!G7275
VCFTA	2026	2026	0	VC!H7275
VCFTA	2027	2027	0	VC!I7275
VN-EAEU	2022	2022	0	EAV!D7255
VN-EAEU	2023	2023	0	EAV!E7255
VN-EAEU	2024	2024	0	EAV!F7255
VN-EAEU	2025	2025	0	EAV!G7255
VN-EAEU	2026	2026	0	EAV!H7255
VN-EAEU	2027	2027	0	EAV!I7255
AHKFTA	2022	2022	3	AKH!D7264
AHKFTA	2023	2023	2	AKH!E7264
AHKFTA	2024	2024	2	AKH!F7264
AHKFTA	2025	2025	1	AKH!G7264
AHKFTA	2026	2026	1	AKH!H7264
AHKFTA	2027	2027	0	AKH!I7264
EVFTA	2022	2022	0	EV-NK!D7256
EVFTA	2023	2023	0	EV-NK!E7256

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7256
EVFTA	2025	2025	0	EV-NK!G7256
EVFTA	2026	2026	0	EV-NK!H7256
EVFTA	2027	2027	0	EV-NK!I7256
UKVFTA	2022	2022	0	UKV!D7257
UKVFTA	2023	2023	0	UKV!E7257
UKVFTA	2024	2024	0	UKV!F7257
UKVFTA	2025	2025	0	UKV!G7257
UKVFTA	2026	2026	0	UKV!H7257
UKVFTA	2027	2027	0	UKV!I7257
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7223
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7223
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7223
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7223
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7223
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7223
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7223
RCEP A	2022	2022	0	RCEPT-A!D7258
RCEP A	2023	2023	0	RCEPT-A!E7258
RCEP A	2024	2024	0	RCEPT-A!F7258
RCEP A	2025	2025	0	RCEPT-A!G7258
RCEP A	2026	2026	0	RCEPT-A!H7258
RCEP A	2027	2027	0	RCEPT-A!I7258
RCEP B	2022	2022	0	B!D7258
RCEP B	2023	2023	0	B!E7258
RCEP B	2024	2024	0	B!F7258

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G7258
RCEP B	2026	2026	0	B!H7258
RCEP B	2027	2027	0	B!I7258
RCEP C	2022	2022	0	C!D7258
RCEP C	2023	2023	0	C!E7258
RCEP C	2024	2024	0	C!F7258
RCEP C	2025	2025	0	C!G7258
RCEP C	2026	2026	0	C!H7258
RCEP C	2027	2027	0	C!I7258
RCEP D	2022	2022	0	D!D7258
RCEP D	2023	2023	0	D!E7258
RCEP D	2024	2024	0	D!F7258
RCEP D	2025	2025	0	D!G7258
RCEP D	2026	2026	0	D!H7258
RCEP D	2027	2027	0	D!I7258
RCEP E	2022	2022	0	E!D7261
RCEP E	2023	2023	0	E!E7261
RCEP E	2024	2024	0	E!F7261
RCEP E	2025	2025	0	E!G7261
RCEP E	2026	2026	0	E!H7261
RCEP E	2027	2027	0	E!I7261
RCEP F	2022	2022	0	F!D7258
RCEP F	2023	2023	0	F!E7258
RCEP F	2024	2024	0	F!F7258
RCEP F	2025	2025	0	F!G7258
RCEP F	2026	2026	0	F!H7258

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I7258
VIFTA	2024	2024	4.3	VI!F6716
VIFTA	2025	2025	3.6	VI!G6716
VIFTA	2026	2026	2.9	VI!H6716
VIFTA	2027	2027	2.1	VI!I6716

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 4806.40.00. 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 5% for 4806.40.00 was checked against BT2026 (cell BT2026!N7525), 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.