

Détail du SH 4804.41.10

|                        |                                                                                                                                                                                                                                                               |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 4804.41.10                                                                                                                                                                                                                                                    |
| 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 more than 150 g/m² but less than 225 g/m²: / - - Unbleached: / - - - Electrical grade insulating kraft paper |
| Unité                  | kg                                                                                                                                                                                                                                                            |
| Généré le              | 30/10/2026 10:11:41                                                                                                                                                                                                                                           |
| Version des données    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                    |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                                                                                              |
| Lien                   | <a href="https://mail.vietnamtariff.com/hs-code/48044110/">https://mail.vietnamtariff.com/hs-code/48044110/</a>                                                                                                                                               |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source       |
|-------------------------------|---------------|-------------------------|----------------|------------|--------------|
| Droit d'importation ordinaire | 7.5           | 7,5%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7472 |
| Préférentiel (NPF)            | 5             | 5%                      | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N7472 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7472 |
| Taxe spéciale de consommation |               | Aucune donnée           |                |            |              |
| Taxe environnementale         |               | Aucune donnée           |                |            |              |
| Droit d'exportation           |               | Aucune donnée           |                |            |              |
| Taux à l'exportation CPTPP    |               | Aucune donnée           |                |            |              |
| Taux à l'exportation EVFTA    |               | Aucune donnée           |                |            |              |
| Taux à l'exportation UKVFTA   |               | Aucune donnée           |                |            |              |

Taux préférentiels spéciaux (ALE) - 2026

| FTA     | Valeur source | Taux | Base des données          | Période                                | Preuve de l'origine | Base juridique | Statut     |
|---------|---------------|------|---------------------------|----------------------------------------|---------------------|----------------|------------|
| AANZFTA | 0             | 0%   | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                | 121/2022/NĐ-CP | Ad valorem |

| FTA             | Valeur source | Taux | Base des données       | Période                                | Preuve de l'origine               | Base juridique | Statut     |
|-----------------|---------------|------|------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA          | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| AJCEP           | 0             | 0%   | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP           | 0             | 0%   | Tarif consolidé BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA          | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |

| FTA     | Valeur source | Taux           | Base des données       | Période                 | Preuve de l'origine   | Base juridique | Statut           |
|---------|---------------|----------------|------------------------|-------------------------|-----------------------|----------------|------------------|
| VJEPA   | 0             | 0%             | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027   | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem       |
| VKFTA   | 0             | 0%             | Tarif consolidé BT2026 | 2026                    | VK                    | 125/2022/NĐ-CP | Ad valorem       |
| VN-EAEU | 0             | 0%             | Tarif consolidé BT2026 | 2026                    | EAV                   | 113/2022/NĐ-CP | Ad valorem       |
| VN-LAO  | 0             | 0%             | Tarif consolidé BT2026 |                         | S                     | 206/2025/NĐ-CP | Ad valorem       |
| VIFTA   | 3.5           | 3,5%           | Tarif consolidé BT2026 | 2026                    | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem       |
| VN-CAM  |               | Aucune donnée  | Aucune donnée          |                         | S                     | 56/2026/NĐ-CP  | Aucune donnée    |
| VNCU    |               | Aucune donnée  | Aucune donnée          |                         | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée    |
| AIFTA   | *             | * non éligible | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI                    | 122/2022/NĐ-CP | Non éligible (*) |

### Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source   |
|-------|----------------------------------------|-------|---------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E7183 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E7138 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F7138 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G7138 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H7138 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I7138 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J7138 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E7188 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F7188 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G7188   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H7188   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I7188   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J7188   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E7189   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F7189   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G7189   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H7189   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I7189   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J7189   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F7190   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H7144 |
| AIFTA   | 30/12/2022                             | 2022  | *             | AI!F7146   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | *             | AI!G7146   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | *             | AI!H7146   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | *             | AI!I7146   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | *             | AI!J7146   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | *             | AI!K7146   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E7174   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F7174   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G7174   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H7174   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I7174   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J7174   |
| VCFTA   | 2022                                   | 2022  | 5             | VC!D7220   |
| VCFTA   | 2023                                   | 2023  | 5             | VC!E7220   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2024    | 2024  | 0             | VC!F7220    |
| VCFTA   | 2025    | 2025  | 0             | VC!G7220    |
| VCFTA   | 2026    | 2026  | 0             | VC!H7220    |
| VCFTA   | 2027    | 2027  | 0             | VC!I7220    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D7200   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E7200   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F7200   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G7200   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H7200   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I7200   |
| AHKFTA  | 2022    | 2022  | 0             | AKH!D7209   |
| AHKFTA  | 2023    | 2023  | 0             | AKH!E7209   |
| AHKFTA  | 2024    | 2024  | 0             | AKH!F7209   |
| AHKFTA  | 2025    | 2025  | 0             | AKH!G7209   |
| AHKFTA  | 2026    | 2026  | 0             | AKH!H7209   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I7209   |
| EVFTA   | 2022    | 2022  | 2,5           | EV-NK!D7201 |
| EVFTA   | 2023    | 2023  | 1,6           | EV-NK!E7201 |
| EVFTA   | 2024    | 2024  | 0,8           | EV-NK!F7201 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G7201 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H7201 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I7201 |
| UKVFTA  | 2022    | 2022  | 2,5           | UKV!D7202   |
| UKVFTA  | 2023    | 2023  | 1,6           | UKV!E7202   |
| UKVFTA  | 2024    | 2024  | 0,8           | UKV!F7202   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G7202   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| UKVFTA | 2026    | 2026           | 0             | UKV!H7202     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I7202     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D7168   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E7168   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F7168   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G7168   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H7168   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I7168   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J7168   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D7203 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E7203 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F7203 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G7203 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H7203 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I7203 |
| RCEP B | 2022    | 2022           | 0             | B!D7203       |
| RCEP B | 2023    | 2023           | 0             | B!E7203       |
| RCEP B | 2024    | 2024           | 0             | B!F7203       |
| RCEP B | 2025    | 2025           | 0             | B!G7203       |
| RCEP B | 2026    | 2026           | 0             | B!H7203       |
| RCEP B | 2027    | 2027           | 0             | B!I7203       |
| RCEP C | 2022    | 2022           | 0             | C!D7203       |
| RCEP C | 2023    | 2023           | 0             | C!E7203       |
| RCEP C | 2024    | 2024           | 0             | C!F7203       |
| RCEP C | 2025    | 2025           | 0             | C!G7203       |
| RCEP C | 2026    | 2026           | 0             | C!H7203       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP C | 2027    | 2027  | 0             | C!I7203  |
| RCEP D | 2022    | 2022  | 0             | D!D7203  |
| RCEP D | 2023    | 2023  | 0             | D!E7203  |
| RCEP D | 2024    | 2024  | 0             | D!F7203  |
| RCEP D | 2025    | 2025  | 0             | D!G7203  |
| RCEP D | 2026    | 2026  | 0             | D!H7203  |
| RCEP D | 2027    | 2027  | 0             | D!I7203  |
| RCEP E | 2022    | 2022  | 0             | E!D7206  |
| RCEP E | 2023    | 2023  | 0             | E!E7206  |
| RCEP E | 2024    | 2024  | 0             | E!F7206  |
| RCEP E | 2025    | 2025  | 0             | E!G7206  |
| RCEP E | 2026    | 2026  | 0             | E!H7206  |
| RCEP E | 2027    | 2027  | 0             | E!I7206  |
| RCEP F | 2022    | 2022  | 0             | F!D7203  |
| RCEP F | 2023    | 2023  | 0             | F!E7203  |
| RCEP F | 2024    | 2024  | 0             | F!F7203  |
| RCEP F | 2025    | 2025  | 0             | F!G7203  |
| RCEP F | 2026    | 2026  | 0             | F!H7203  |
| RCEP F | 2027    | 2027  | 0             | F!I7203  |
| VIFTA  | 2024    | 2024  | 4.5           | VI!F6663 |
| VIFTA  | 2025    | 2025  | 4             | VI!G6663 |
| VIFTA  | 2026    | 2026  | 3.5           | VI!H6663 |
| VIFTA  | 2027    | 2027  | 3             | VI!I6663 |

### Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                                            |                     |                |                                                                                                          |                                                       |
|---------|--------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|---------------------|----------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------|
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 4804.41 has 2 lines; 4804.41.10 is distinguished from its siblings by: Electrical grade insulating kraft paper. | 4804.41.90<br>Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | Non vérifié –<br>contrôle nécessaire                  |
| 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.                                           | Non vérifié –<br>contrôle nécessaire                  |
| 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).          | Non vérifié –<br>contrôle nécessaire                  |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4804.41.10. This does NOT mean there is no risk.                               |                     |                | Check the MOIT Trade Remedies Authority database.                                                        | Non vérifié –<br>contrôle nécessaire                  |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 5% for 4804.41.10 was checked against BT2026 (cell BT2026!N7472), 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. | Vérifié par rapport<br>au fichier tarifaire<br>source |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.