

Dettaglio SA 4801.00.12

|                      |                                                                                                                              |
|----------------------|------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 4801.00.12                                                                                                                   |
| Descrizione          | Newsprint, in rolls or sheets / - Weighing not more than 55 g/m²: / - - In rolls, other                                      |
| Unità                | kg                                                                                                                           |
| Generato il          | 30/10/2026 23:39:53                                                                                                          |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                   |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata. |
| Link                 | <a href="https://mail.vietnamtariff.com/hs-code/48010012/">https://mail.vietnamtariff.com/hs-code/48010012/</a>              |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota                  | Base giuridica | in vigore  | Fonte        |
|----------------------------------|-------------------|---------------------------|----------------|------------|--------------|
| Dazio all'importazione ordinario | 30                | 30%                       | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7346 |
| Preferenziale (NPF)              | 20                | 20%                       | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N7346 |
| IVA                              | 5/8/10            | 5 / 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7346 |
| Imposta speciale sui consumi     |                   | Nessun dato               |                |            |              |
| Imposta ambientale               |                   | Nessun dato               |                |            |              |
| Dazio all'esportazione           |                   | Nessun dato               |                |            |              |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato               |                |            |              |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato               |                |            |              |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato               |                |            |              |

Aliquote preferenziali speciali (ALS) - 2026

| FTA   | Valore di origine | Aliquota | Base dei dati                 | Periodo | Prova dell'origine | Base giuridica | Stato      |
|-------|-------------------|----------|-------------------------------|---------|--------------------|----------------|------------|
| ATIGA | 0                 | 0%       | Tariffa consolidata<br>BT2026 | 2026    | D                  | 126/2022/NĐ-CP | Ad valorem |

| FTA               | Valore di origine | Aliquota | Base dei dati              | Periodo                                | Prova dell'origine                | Base giuridica | Stato      |
|-------------------|-------------------|----------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| CPTPP             | 0                 | 0%       | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| VKFTA             | 0                 | 0%       | Tariffa consolidata BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU           | 0                 | 0%       | Tariffa consolidata BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO            | 0                 | 0%       | Tariffa consolidata BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| EVFTA             | 2,5               | 2,5%     | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA            | 2,5               | 2,5%     | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| AANZFTA           | 5                 | 5%       | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| ACFTA             | 5                 | 5%       | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| VCFTA             | 15                | 15%      | Tariffa consolidata BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| AHKFTA            | 20                | 20%      | Tariffa consolidata BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 20                | 20%      | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 20                | 20%      | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 20                | 20%      | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 20                | 20%      | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 20                | 20%      | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA               | Valore di origine | Aliquota          | Base dei dati              | Periodo                                | Prova dell'origine                | Base giuridica | Stato               |
|-------------------|-------------------|-------------------|----------------------------|----------------------------------------|-----------------------------------|----------------|---------------------|
| RCEP (Allegato F) | 20                | 20%               | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| VIFTA             | 20                | 20%               | Tariffa consolidata BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem          |
| VN-CAM            |                   | Nessun dato       | Nessun dato                |                                        | S                                 | 56/2026/NĐ-CP  | Nessun dato         |
| VNCU              |                   | Nessun dato       | Nessun dato                |                                        | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Nessun dato         |
| AKFTA             | 32                | 32%               | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem          |
| AJCEP             | 35                | 35%               | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem          |
| VJEPA             | 35                | 35%               | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem          |
| AIFTA             | *                 | * non ammissibile | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Non ammissibile (*) |

### Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte    |
|-------|----------------------------------------|------|-------------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5                 | AC!E7054 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E7009 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F7009 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G7009 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H7009 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I7009 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J7009 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 35                | AJ!E7059 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 35                | AJ!F7059 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 35                | AJ!G7059 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte      |
|---------|----------------------------------------|------|-------------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 35                | AJ!H7059   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 35                | AJ!I7059   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 35                | AJ!J7059   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 35                | VJ!E7060   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 35                | VJ!F7060   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 35                | VJ!G7060   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 35                | VJ!H7060   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 35                | VJ!I7060   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 35                | VJ!J7060   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 32                | AK!F7061   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5                 | AANZ!H7015 |
| AIFTA   | 30/12/2022                             | 2022 | *                 | AI!F7017   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *                 | AI!G7017   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *                 | AI!H7017   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *                 | AI!I7017   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *                 | AI!J7017   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *                 | AI!K7017   |
| VKFTA   | 2022                                   | 2022 | 4                 | VK!E7037   |
| VKFTA   | 2023                                   | 2023 | 2                 | VK!F7037   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G7037   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H7037   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I7037   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J7037   |
| VCFTA   | 2022                                   | 2022 | 18                | VC!D7091   |
| VCFTA   | 2023                                   | 2023 | 16                | VC!E7091   |
| VCFTA   | 2024                                   | 2024 | 15                | VC!F7091   |

| FTA     | Periodo | Anno | Valore di origine | Fonte       |
|---------|---------|------|-------------------|-------------|
| VCFTA   | 2025    | 2025 | 15                | VC!G7091    |
| VCFTA   | 2026    | 2026 | 15                | VC!H7091    |
| VCFTA   | 2027    | 2027 | 15                | VC!I7091    |
| VN-EAEU | 2022    | 2022 | 0                 | EAV!D7071   |
| VN-EAEU | 2023    | 2023 | 0                 | EAV!E7071   |
| VN-EAEU | 2024    | 2024 | 0                 | EAV!F7071   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G7071   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H7071   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I7071   |
| AHKFTA  | 2022    | 2022 | 20                | AKH!D7080   |
| AHKFTA  | 2023    | 2023 | 20                | AKH!E7080   |
| AHKFTA  | 2024    | 2024 | 20                | AKH!F7080   |
| AHKFTA  | 2025    | 2025 | 20                | AKH!G7080   |
| AHKFTA  | 2026    | 2026 | 20                | AKH!H7080   |
| AHKFTA  | 2027    | 2027 | 20                | AKH!I7080   |
| EVFTA   | 2022    | 2022 | 12,5              | EV-NK!D7072 |
| EVFTA   | 2023    | 2023 | 10                | EV-NK!E7072 |
| EVFTA   | 2024    | 2024 | 7,5               | EV-NK!F7072 |
| EVFTA   | 2025    | 2025 | 5                 | EV-NK!G7072 |
| EVFTA   | 2026    | 2026 | 2,5               | EV-NK!H7072 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I7072 |
| UKVFTA  | 2022    | 2022 | 12,5              | UKV!D7073   |
| UKVFTA  | 2023    | 2023 | 10                | UKV!E7073   |
| UKVFTA  | 2024    | 2024 | 7,5               | UKV!F7073   |
| UKVFTA  | 2025    | 2025 | 5                 | UKV!G7073   |
| UKVFTA  | 2026    | 2026 | 2,5               | UKV!H7073   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte         |
|--------|---------|----------------|-------------------|---------------|
| UKVFTA | 2027    | 2027           | 0                 | UKV!I7073     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D7039   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E7039   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F7039   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G7039   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H7039   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I7039   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J7039   |
| RCEP A | 2022    | 2022           | 20                | RCEPT-A!D7074 |
| RCEP A | 2023    | 2023           | 20                | RCEPT-A!E7074 |
| RCEP A | 2024    | 2024           | 20                | RCEPT-A!F7074 |
| RCEP A | 2025    | 2025           | 20                | RCEPT-A!G7074 |
| RCEP A | 2026    | 2026           | 20                | RCEPT-A!H7074 |
| RCEP A | 2027    | 2027           | 20                | RCEPT-A!I7074 |
| RCEP B | 2022    | 2022           | 20                | B!D7074       |
| RCEP B | 2023    | 2023           | 20                | B!E7074       |
| RCEP B | 2024    | 2024           | 20                | B!F7074       |
| RCEP B | 2025    | 2025           | 20                | B!G7074       |
| RCEP B | 2026    | 2026           | 20                | B!H7074       |
| RCEP B | 2027    | 2027           | 20                | B!I7074       |
| RCEP C | 2022    | 2022           | 20                | C!D7074       |
| RCEP C | 2023    | 2023           | 20                | C!E7074       |
| RCEP C | 2024    | 2024           | 20                | C!F7074       |
| RCEP C | 2025    | 2025           | 20                | C!G7074       |
| RCEP C | 2026    | 2026           | 20                | C!H7074       |
| RCEP C | 2027    | 2027           | 20                | C!I7074       |

| FTA    | Periodo | Anno | Valore di origine | Fonte    |
|--------|---------|------|-------------------|----------|
| RCEP D | 2022    | 2022 | 20                | D!D7074  |
| RCEP D | 2023    | 2023 | 20                | D!E7074  |
| RCEP D | 2024    | 2024 | 20                | D!F7074  |
| RCEP D | 2025    | 2025 | 20                | D!G7074  |
| RCEP D | 2026    | 2026 | 20                | D!H7074  |
| RCEP D | 2027    | 2027 | 20                | D!I7074  |
| RCEP E | 2022    | 2022 | 20                | E!D7077  |
| RCEP E | 2023    | 2023 | 20                | E!E7077  |
| RCEP E | 2024    | 2024 | 20                | E!F7077  |
| RCEP E | 2025    | 2025 | 20                | E!G7077  |
| RCEP E | 2026    | 2026 | 20                | E!H7077  |
| RCEP E | 2027    | 2027 | 20                | E!I7077  |
| RCEP F | 2022    | 2022 | 20                | F!D7074  |
| RCEP F | 2023    | 2023 | 20                | F!E7074  |
| RCEP F | 2024    | 2024 | 20                | F!F7074  |
| RCEP F | 2025    | 2025 | 20                | F!G7074  |
| RCEP F | 2026    | 2026 | 20                | F!H7074  |
| RCEP F | 2027    | 2027 | 20                | F!I7074  |
| VIFTA  | 2024    | 2024 | 20                | VI!F6537 |
| VIFTA  | 2025    | 2025 | 20                | VI!G6537 |
| VIFTA  | 2026    | 2026 | 20                | VI!H6537 |
| VIFTA  | 2027    | 2027 | 20                | VI!I6537 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                      |                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                |                                                                                                              |                                       |
|---------|--------|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------|
| FTA-013 | YELLOW | FTA rate not lower than MFN                          | AHKFTA 20%, RCEP (Allegato A) 20%, RCEP (Allegato B) 20%, RCEP (Allegato C) 20%, RCEP (Allegato D) 20%, RCEP (Allegato E) 20%, RCEP (Allegato F) 20%, VIFTA 20%, AKFTA 32%, AJCEP 35%, VJEPA 35%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving. | MFN 20%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non verificato – controllo necessario |
| HS-003  | YELLOW | Classification Review Required – similar lines exist | Subheading 4801.00 has 8 lines; 4801.00.12 is distinguished from its siblings by: In rolls, other.                                                                                                                                                                                                                              | 4801.00.11 In rolls, of a width exceeding 28 cm but not exceeding 36 cm; 4801.00.13 In sheets, square or rectangular, one side of which exceeds 28 cm but not exceeding 36 cm, and the other side exceeding 15 cm in the unfolded state; 4801.00.14 In sheets, square or rectangular, one side of which exceeds 36 cm, and the other side exceeding 15 cm in the unfolded state; 4801.00.21 In rolls, of a width exceeding 28 cm but not exceeding 36 cm; 4801.00.22 In rolls, other; 4801.00.23 In sheets, square or rectangular, one side of which exceeds 28 cm but not exceeding 36 cm, and the other side exceeding 15 cm in the unfolded state | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non verificato – controllo necessario |
| 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 verificato – controllo necessario |
| TAX-001 | YELLOW | Several VAT rates                                    | The VAT column shows "5/8/10".                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 181/2025/NĐ-CP | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).              | Non verificato – controllo necessario |

|        |       |                                                            |                                                                                                      |  |               |                                                                                                          |                                                   |
|--------|-------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| TR-004 | GRAY  | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4801.00.12. This does NOT mean there is no risk.         |  |               | Check the MOIT Trade Remedies Authority database.                                                        | Non verificato – controllo necessario             |
| DQ-001 | GREEN | MFN rate present in the source                             | The MFN rate 20% for 4801.00.12 was checked against BT2026 (cell BT2026!N7346), 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. | Verificato rispetto al file tariffario di origine |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.