

Dettaglio SA 4802.62.31

Codice SA	4802.62.31
Descrizione	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard / - Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: / - - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state: / - - - Of a kind used for writing, printing and other graphic purposes: / - - - - In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state
Unità	kg
Generato il	01/11/2026 07:42:18
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	https://mail.vietnamtariff.com/hs-code/48026231/

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!K7433
Preferenziale (NPF)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7433
IVA	8/10	8 / 10 (più aliquote)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7433
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
AANZFTA	0	0%	Tariffa consolidata BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Tariffa consolidata BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Tariffa consolidata BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Tariffa consolidata BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Tariffa consolidata BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Tariffa consolidata BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Tariffa consolidata BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
RCEP (Allegato A)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Allegato B)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Allegato C)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Allegato D)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Allegato E)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Allegato F)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Tariffa consolidata BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Tariffa consolidata BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem

FTA	Valore di origine	Aliquota	Base dei dati	Periodo	Prova dell'origine	Base giuridica	Stato
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
AHKFTA	20	20%	Tariffa consolidata BT2026	2026	AHK	123/2022/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

Storico delle aliquote / riduzione per anno

FTA	Periodo	Anno	Valore di origine	Fonte
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7142
ATIGA	2022	2022	0	AT!E7097
ATIGA	2023	2023	0	AT!F7097
ATIGA	2024	2024	0	AT!G7097
ATIGA	2025	2025	0	AT!H7097
ATIGA	2026	2026	0	AT!I7097
ATIGA	2027	2027	0	AT!J7097

FTA	Periodo	Anno	Valore di origine	Fonte
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7147
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7147
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7147
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7147
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7147
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7147
VJEPA	30/12/2022 - 31/3/2023	2022	1	VJ!E7148
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F7148
VJEPA	01/4/2024 - 31/3/2025	2024	1	VJ!G7148
VJEPA	01/4/2025 - 31/3/2026	2025	1	VJ!H7148
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7148
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7148
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7149
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7103
AIFTA	30/12/2022	2022	0	AI!F7105
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7105
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7105
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7105
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7105
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7105
VKFTA	2022	2022	0	VK!E7125
VKFTA	2023	2023	0	VK!F7125
VKFTA	2024	2024	0	VK!G7125
VKFTA	2025	2025	0	VK!H7125
VKFTA	2026	2026	0	VK!I7125
VKFTA	2027	2027	0	VK!J7125

FTA	Periodo	Anno	Valore di origine	Fonte
VCFTA	2022	2022	5	VC!D7179
VCFTA	2023	2023	5	VC!E7179
VCFTA	2024	2024	0	VC!F7179
VCFTA	2025	2025	0	VC!G7179
VCFTA	2026	2026	0	VC!H7179
VCFTA	2027	2027	0	VC!I7179
VN-EAEU	2022	2022	0	EAV!D7159
VN-EAEU	2023	2023	0	EAV!E7159
VN-EAEU	2024	2024	0	EAV!F7159
VN-EAEU	2025	2025	0	EAV!G7159
VN-EAEU	2026	2026	0	EAV!H7159
VN-EAEU	2027	2027	0	EAV!I7159
AHKFTA	2022	2022	20	AKH!D7168
AHKFTA	2023	2023	20	AKH!E7168
AHKFTA	2024	2024	20	AKH!F7168
AHKFTA	2025	2025	20	AKH!G7168
AHKFTA	2026	2026	20	AKH!H7168
AHKFTA	2027	2027	20	AKH!I7168
EVFTA	2022	2022	12,5	EV-NK!D7160
EVFTA	2023	2023	10	EV-NK!E7160
EVFTA	2024	2024	7,5	EV-NK!F7160
EVFTA	2025	2025	5	EV-NK!G7160
EVFTA	2026	2026	2,5	EV-NK!H7160
EVFTA	2027	2027	0	EV-NK!I7160
UKVFTA	2022	2022	12,5	UKV!D7161
UKVFTA	2023	2023	10	UKV!E7161

FTA	Periodo	Anno	Valore di origine	Fonte
UKVFTA	2024	2024	7,5	UKV!F7161
UKVFTA	2025	2025	5	UKV!G7161
UKVFTA	2026	2026	2,5	UKV!H7161
UKVFTA	2027	2027	0	UKV!I7161
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7127
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7127
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7127
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7127
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7127
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7127
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7127
RCEP A	2022	2022	0	RCEPT-A!D7162
RCEP A	2023	2023	0	RCEPT-A!E7162
RCEP A	2024	2024	0	RCEPT-A!F7162
RCEP A	2025	2025	0	RCEPT-A!G7162
RCEP A	2026	2026	0	RCEPT-A!H7162
RCEP A	2027	2027	0	RCEPT-A!I7162
RCEP B	2022	2022	0	B!D7162
RCEP B	2023	2023	0	B!E7162
RCEP B	2024	2024	0	B!F7162
RCEP B	2025	2025	0	B!G7162
RCEP B	2026	2026	0	B!H7162
RCEP B	2027	2027	0	B!I7162
RCEP C	2022	2022	0	C!D7162
RCEP C	2023	2023	0	C!E7162
RCEP C	2024	2024	0	C!F7162

FTA	Periodo	Anno	Valore di origine	Fonte
RCEP C	2025	2025	0	C!G7162
RCEP C	2026	2026	0	C!H7162
RCEP C	2027	2027	0	C!I7162
RCEP D	2022	2022	0	D!D7162
RCEP D	2023	2023	0	D!E7162
RCEP D	2024	2024	0	D!F7162
RCEP D	2025	2025	0	D!G7162
RCEP D	2026	2026	0	D!H7162
RCEP D	2027	2027	0	D!I7162
RCEP E	2022	2022	0	E!D7165
RCEP E	2023	2023	0	E!E7165
RCEP E	2024	2024	0	E!F7165
RCEP E	2025	2025	0	E!G7165
RCEP E	2026	2026	0	E!H7165
RCEP E	2027	2027	0	E!I7165
RCEP F	2022	2022	0	F!D7162
RCEP F	2023	2023	0	F!E7162
RCEP F	2024	2024	0	F!F7162
RCEP F	2025	2025	0	F!G7162
RCEP F	2026	2026	0	F!H7162
RCEP F	2027	2027	0	F!I7162
VIFTA	2024	2024	20	VI!F6624
VIFTA	2025	2025	20	VI!G6624
VIFTA	2026	2026	20	VI!H6624
VIFTA	2027	2027	20	VI!I6624

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%, VIFTA 20%: 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 4802.62 has 8 lines; 4802.62.31 is distinguished from its siblings by: In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state.	4802.62.11 Weighing more than 150 g/m2 but less than 225 g/m2; 4802.62.19 Other; 4802.62.21 Weighing more than 150 g/m2 but less than 225 g/m2; 4802.62.29 Other; 4802.62.39 Other; 4802.62.91 Weighing more than 150 g/m2 but less than 225 g/m2	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 "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 4802.62.31. 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 4802.62.31 was checked against BT2026 (cell BT2026!N7433), 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.