Vietnam Tariff Intelligence

HS 4703.21.00 detail

HS code	4703.21.00
Description	Chemical wood pulp, soda or sulphate, other than dissolving grades / - Semi-bleached or bleached: / - - Coniferous
Unit	kg
Generated	04/11/2026 10:52:34
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://mail.vietnamtariff.com/hs-code/47032100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7248
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N7248
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7248
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
VIFTA	0	0%	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!E7017
ATIGA	2022	2022	0	AT!E6972

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6972
ATIGA	2024	2024	0	AT!G6972
ATIGA	2025	2025	0	AT!H6972
ATIGA	2026	2026	0	AT!I6972
ATIGA	2027	2027	0	AT!J6972
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7022
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7022
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7022
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7022
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7022
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7022
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7024
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7024
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7024
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7024
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7024
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7024
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7024
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6978
AIFTA	30/12/2022	2022	0	AI!F6980
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6980
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6980
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6980
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6980
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6980
VKFTA	2022	2022	0	VK!E7000

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F7000
VKFTA	2024	2024	0	VK!G7000
VKFTA	2025	2025	0	VK!H7000
VKFTA	2026	2026	0	VK!I7000
VKFTA	2027	2027	0	VK!J7000
VCFTA	2022	2022	0	VC!D7055
VCFTA	2023	2023	0	VC!E7055
VCFTA	2024	2024	0	VC!F7055
VCFTA	2025	2025	0	VC!G7055
VCFTA	2026	2026	0	VC!H7055
VCFTA	2027	2027	0	VC!I7055
VN-EAEU	2022	2022	0	EAV!D7035
VN-EAEU	2023	2023	0	EAV!E7035
VN-EAEU	2024	2024	0	EAV!F7035
VN-EAEU	2025	2025	0	EAV!G7035
VN-EAEU	2026	2026	0	EAV!H7035
VN-EAEU	2027	2027	0	EAV!I7035
AHKFTA	2022	2022	0	AKH!D7043
AHKFTA	2023	2023	0	AKH!E7043
AHKFTA	2024	2024	0	AKH!F7043
AHKFTA	2025	2025	0	AKH!G7043
AHKFTA	2026	2026	0	AKH!H7043
AHKFTA	2027	2027	0	AKH!I7043
EVFTA	2022	2022	0	EV-NK!D7036
EVFTA	2023	2023	0	EV-NK!E7036
EVFTA	2024	2024	0	EV-NK!F7036

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G7036
EVFTA	2026	2026	0	EV-NK!H7036
EVFTA	2027	2027	0	EV-NK!I7036
UKVFTA	2022	2022	0	UKV!D7037
UKVFTA	2023	2023	0	UKV!E7037
UKVFTA	2024	2024	0	UKV!F7037
UKVFTA	2025	2025	0	UKV!G7037
UKVFTA	2026	2026	0	UKV!H7037
UKVFTA	2027	2027	0	UKV!I7037
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7003
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7003
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7003
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7003
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7003
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7003
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7003
RCEP A	2022	2022	0	RCEPT-A!D7037
RCEP A	2023	2023	0	RCEPT-A!E7037
RCEP A	2024	2024	0	RCEPT-A!F7037
RCEP A	2025	2025	0	RCEPT-A!G7037
RCEP A	2026	2026	0	RCEPT-A!H7037
RCEP A	2027	2027	0	RCEPT-A!I7037
RCEP B	2022	2022	0	B!D7037
RCEP B	2023	2023	0	B!E7037
RCEP B	2024	2024	0	B!F7037
RCEP B	2025	2025	0	B!G7037

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H7037
RCEP B	2027	2027	0	B!I7037
RCEP C	2022	2022	0	C!D7037
RCEP C	2023	2023	0	C!E7037
RCEP C	2024	2024	0	C!F7037
RCEP C	2025	2025	0	C!G7037
RCEP C	2026	2026	0	C!H7037
RCEP C	2027	2027	0	C!I7037
RCEP D	2022	2022	0	D!D7037
RCEP D	2023	2023	0	D!E7037
RCEP D	2024	2024	0	D!F7037
RCEP D	2025	2025	0	D!G7037
RCEP D	2026	2026	0	D!H7037
RCEP D	2027	2027	0	D!I7037
RCEP E	2022	2022	0	E!D7040
RCEP E	2023	2023	0	E!E7040
RCEP E	2024	2024	0	E!F7040
RCEP E	2025	2025	0	E!G7040
RCEP E	2026	2026	0	E!H7040
RCEP E	2027	2027	0	E!I7040
RCEP F	2022	2022	0	F!D7037
RCEP F	2023	2023	0	F!E7037
RCEP F	2024	2024	0	F!F7037
RCEP F	2025	2025	0	F!G7037
RCEP F	2026	2026	0	F!H7037
RCEP F	2027	2027	0	F!I7037

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F6505
VIFTA	2025	2025	0	VI!G6505
VIFTA	2026	2026	0	VI!H6505
VIFTA	2027	2027	0	VI!I6505

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 4703.21.00. 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 0% for 4703.21.00 was checked against BT2026 (cell BT2026!N7248), 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.