Vietnam Tariff Intelligence

HS 4804.11.00 detail

HS code	4804.11.00
Description	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03 / - Kraftliner: / - - Unbleached
Unit	kg
Generated	15/11/2026 14:20:43
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/48041100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7450
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N7450
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7450
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-CN)	0% (except CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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
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
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,3	10.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7161
ATIGA	2022	2022	0	AT!E7116
ATIGA	2023	2023	0	AT!F7116
ATIGA	2024	2024	0	AT!G7116
ATIGA	2025	2025	0	AT!H7116
ATIGA	2026	2026	0	AT!I7116
ATIGA	2027	2027	0	AT!J7116
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7166
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7166
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7166

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7166
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7166
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7166
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7167
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7167
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7167
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7167
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7167
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7167
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7168
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7122
AIFTA	30/12/2022	2022	0	AI!F7124
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7124
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7124
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7124
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7124
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7124
VKFTA	2022	2022	0	VK!E7152
VKFTA	2023	2023	0	VK!F7152
VKFTA	2024	2024	0	VK!G7152
VKFTA	2025	2025	0	VK!H7152
VKFTA	2026	2026	0	VK!I7152
VKFTA	2027	2027	0	VK!J7152
VCFTA	2022	2022	3	VC!D7198
VCFTA	2023	2023	1	VC!E7198
VCFTA	2024	2024	0	VC!F7198

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7198
VCFTA	2026	2026	0	VC!H7198
VCFTA	2027	2027	0	VC!I7198
VN-EAEU	2022	2022	0	EAV!D7178
VN-EAEU	2023	2023	0	EAV!E7178
VN-EAEU	2024	2024	0	EAV!F7178
VN-EAEU	2025	2025	0	EAV!G7178
VN-EAEU	2026	2026	0	EAV!H7178
VN-EAEU	2027	2027	0	EAV!I7178
AHKFTA	2022	2022	*	AKH!D7187
AHKFTA	2023	2023	*	AKH!E7187
AHKFTA	2024	2024	*	AKH!F7187
AHKFTA	2025	2025	*	AKH!G7187
AHKFTA	2026	2026	*	AKH!H7187
AHKFTA	2027	2027	*	AKH!I7187
EVFTA	2022	2022	7,5	EV-NK!D7179
EVFTA	2023	2023	5	EV-NK!E7179
EVFTA	2024	2024	2,5	EV-NK!F7179
EVFTA	2025	2025	0	EV-NK!G7179
EVFTA	2026	2026	0	EV-NK!H7179
EVFTA	2027	2027	0	EV-NK!I7179
UKVFTA	2022	2022	7,5	UKV!D7180
UKVFTA	2023	2023	5	UKV!E7180
UKVFTA	2024	2024	2,5	UKV!F7180
UKVFTA	2025	2025	0	UKV!G7180
UKVFTA	2026	2026	0	UKV!H7180

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7180
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7146
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7146
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7146
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7146
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7146
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7146
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7146
RCEP A	2022	2022	14	RCEPT-A!D7181
RCEP A	2023	2023	13	RCEPT-A!E7181
RCEP A	2024	2024	12	RCEPT-A!F7181
RCEP A	2025	2025	11	RCEPT-A!G7181
RCEP A	2026	2026	10	RCEPT-A!H7181
RCEP A	2027	2027	9	RCEPT-A!I7181
RCEP B	2022	2022	14	B!D7181
RCEP B	2023	2023	13	B!E7181
RCEP B	2024	2024	12	B!F7181
RCEP B	2025	2025	11	B!G7181
RCEP B	2026	2026	10	B!H7181
RCEP B	2027	2027	9	B!I7181
RCEP C	2022	2022	*	C!D7181
RCEP C	2023	2023	*	C!E7181
RCEP C	2024	2024	*	C!F7181
RCEP C	2025	2025	*	C!G7181
RCEP C	2026	2026	*	C!H7181
RCEP C	2027	2027	*	C!I7181

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	14,1	D!D7181
RCEP D	2023	2023	13,1	D!E7181
RCEP D	2024	2024	12,2	D!F7181
RCEP D	2025	2025	11,3	D!G7181
RCEP D	2026	2026	10,3	D!H7181
RCEP D	2027	2027	9,4	D!I7181
RCEP E	2022	2022	14	E!D7184
RCEP E	2023	2023	13	E!E7184
RCEP E	2024	2024	12	E!F7184
RCEP E	2025	2025	11	E!G7184
RCEP E	2026	2026	10	E!H7184
RCEP E	2027	2027	9	E!I7184
RCEP F	2022	2022	14	F!D7181
RCEP F	2023	2023	13	F!E7181
RCEP F	2024	2024	12	F!F7181
RCEP F	2025	2025	11	F!G7181
RCEP F	2026	2026	10	F!H7181
RCEP F	2027	2027	9	F!I7181
VIFTA	2024	2024	13.5	VI!F6641
VIFTA	2025	2025	12	VI!G6641
VIFTA	2026	2026	10.5	VI!H6641
VIFTA	2027	2027	9	VI!I6641

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 4804.11.00. 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 15% for 4804.11.00 was checked against BT2026 (cell BT2026!N7450), 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.