Vietnam Tariff Intelligence

HS 4804.51.30 detail

HS code	4804.51.30
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 225 g/m² or more: / - - Unbleached: / - - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape
Unit	kg
Generated	08/11/2026 08:58:43
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/48045130/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7484
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N7484
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7484
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 (-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)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	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!E7195
ATIGA	2022	2022	0	AT!E7150
ATIGA	2023	2023	0	AT!F7150
ATIGA	2024	2024	0	AT!G7150
ATIGA	2025	2025	0	AT!H7150
ATIGA	2026	2026	0	AT!I7150
ATIGA	2027	2027	0	AT!J7150
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7200
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7200
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7200
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7200

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7200
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7200
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7201
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7201
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7201
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7201
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7201
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7201
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7202
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7156
AIFTA	30/12/2022	2022	0	AI!F7158
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7158
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7158
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7158
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7158
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7158
VKFTA	2022	2022	0	VK!E7186
VKFTA	2023	2023	0	VK!F7186
VKFTA	2024	2024	0	VK!G7186
VKFTA	2025	2025	0	VK!H7186
VKFTA	2026	2026	0	VK!I7186
VKFTA	2027	2027	0	VK!J7186
VCFTA	2022	2022	2	VC!D7232
VCFTA	2023	2023	1	VC!E7232
VCFTA	2024	2024	0	VC!F7232
VCFTA	2025	2025	0	VC!G7232

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7232
VCFTA	2027	2027	0	VC!I7232
VN-EAEU	2022	2022	0	EAV!D7212
VN-EAEU	2023	2023	0	EAV!E7212
VN-EAEU	2024	2024	0	EAV!F7212
VN-EAEU	2025	2025	0	EAV!G7212
VN-EAEU	2026	2026	0	EAV!H7212
VN-EAEU	2027	2027	0	EAV!I7212
AHKFTA	2022	2022	*	AKH!D7221
AHKFTA	2023	2023	*	AKH!E7221
AHKFTA	2024	2024	*	AKH!F7221
AHKFTA	2025	2025	*	AKH!G7221
AHKFTA	2026	2026	*	AKH!H7221
AHKFTA	2027	2027	*	AKH!I7221
EVFTA	2022	2022	5	EV-NK!D7213
EVFTA	2023	2023	3,3	EV-NK!E7213
EVFTA	2024	2024	1,6	EV-NK!F7213
EVFTA	2025	2025	0	EV-NK!G7213
EVFTA	2026	2026	0	EV-NK!H7213
EVFTA	2027	2027	0	EV-NK!I7213
UKVFTA	2022	2022	5	UKV!D7214
UKVFTA	2023	2023	3,3	UKV!E7214
UKVFTA	2024	2024	1,6	UKV!F7214
UKVFTA	2025	2025	0	UKV!G7214
UKVFTA	2026	2026	0	UKV!H7214
UKVFTA	2027	2027	0	UKV!I7214

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7180
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7180
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7180
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7180
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7180
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7180
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7180
RCEP A	2022	2022	9,3	RCEPT-A!D7215
RCEP A	2023	2023	8,7	RCEPT-A!E7215
RCEP A	2024	2024	8	RCEPT-A!F7215
RCEP A	2025	2025	7,3	RCEPT-A!G7215
RCEP A	2026	2026	6,7	RCEPT-A!H7215
RCEP A	2027	2027	6	RCEPT-A!I7215
RCEP B	2022	2022	9,3	B!D7215
RCEP B	2023	2023	8,7	B!E7215
RCEP B	2024	2024	8	B!F7215
RCEP B	2025	2025	7,3	B!G7215
RCEP B	2026	2026	6,7	B!H7215
RCEP B	2027	2027	6	B!I7215
RCEP C	2022	2022	*	C!D7215
RCEP C	2023	2023	*	C!E7215
RCEP C	2024	2024	*	C!F7215
RCEP C	2025	2025	*	C!G7215
RCEP C	2026	2026	*	C!H7215
RCEP C	2027	2027	*	C!I7215
RCEP D	2022	2022	9,4	D!D7215

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,8	D!E7215
RCEP D	2024	2024	8,1	D!F7215
RCEP D	2025	2025	7,5	D!G7215
RCEP D	2026	2026	6,9	D!H7215
RCEP D	2027	2027	6,3	D!I7215
RCEP E	2022	2022	9,3	E!D7218
RCEP E	2023	2023	8,7	E!E7218
RCEP E	2024	2024	8	E!F7218
RCEP E	2025	2025	7,3	E!G7218
RCEP E	2026	2026	6,7	E!H7218
RCEP E	2027	2027	6	E!I7218
RCEP F	2022	2022	9,3	F!D7215
RCEP F	2023	2023	8,7	F!E7215
RCEP F	2024	2024	8	F!F7215
RCEP F	2025	2025	7,3	F!G7215
RCEP F	2026	2026	6,7	F!H7215
RCEP F	2027	2027	6	F!I7215
VIFTA	2024	2024	9	VI!F6675
VIFTA	2025	2025	8	VI!G6675
VIFTA	2026	2026	7	VI!H6675
VIFTA	2027	2027	6	VI!I6675

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4804.51 has 4 lines; 4804.51.30 is distinguished from its siblings by: Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape.	4804.51.10 Electrical grade insulating kraft paper; 4804.51.20 Pressboard weighing 600 g/m2 or more; 4804.51.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
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 4804.51.30. 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 10% for 4804.51.30 was checked against BT2026 (cell BT2026!N7484), 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.