Vietnam Tariff Intelligence

HS 4701.00.00 detail

HS code	4701.00.00
Description	Mechanical wood pulp
Unit	kg
Generated	04/11/2026 16:05:51
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/47010000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	1.5	1.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7239
Preferential (MFN)	1	1%	26/2023/NĐ-CP	2023-07-15	BT2026!N7239
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7239
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	0.6	0.6%	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!E7006
ATIGA	2022	2022	0	AT!E6961

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6961
ATIGA	2024	2024	0	AT!G6961
ATIGA	2025	2025	0	AT!H6961
ATIGA	2026	2026	0	AT!I6961
ATIGA	2027	2027	0	AT!J6961
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7011
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7011
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7011
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7011
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7011
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7011
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7013
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7013
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7013
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7013
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7013
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7013
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7013
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6967
AIFTA	30/12/2022	2022	0	AI!F6969
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6969
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6969
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6969
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6969
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6969
VKFTA	2022	2022	0	VK!E6989

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F6989
VKFTA	2024	2024	0	VK!G6989
VKFTA	2025	2025	0	VK!H6989
VKFTA	2026	2026	0	VK!I6989
VKFTA	2027	2027	0	VK!J6989
VCFTA	2022	2022	0	VC!D7044
VCFTA	2023	2023	0	VC!E7044
VCFTA	2024	2024	0	VC!F7044
VCFTA	2025	2025	0	VC!G7044
VCFTA	2026	2026	0	VC!H7044
VCFTA	2027	2027	0	VC!I7044
VN-EAEU	2022	2022	0	EAV!D7024
VN-EAEU	2023	2023	0	EAV!E7024
VN-EAEU	2024	2024	0	EAV!F7024
VN-EAEU	2025	2025	0	EAV!G7024
VN-EAEU	2026	2026	0	EAV!H7024
VN-EAEU	2027	2027	0	EAV!I7024
AHKFTA	2022	2022	0	AKH!D7032
AHKFTA	2023	2023	0	AKH!E7032
AHKFTA	2024	2024	0	AKH!F7032
AHKFTA	2025	2025	0	AKH!G7032
AHKFTA	2026	2026	0	AKH!H7032
AHKFTA	2027	2027	0	AKH!I7032
EVFTA	2022	2022	0	EV-NK!D7025
EVFTA	2023	2023	0	EV-NK!E7025
EVFTA	2024	2024	0	EV-NK!F7025

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G7025
EVFTA	2026	2026	0	EV-NK!H7025
EVFTA	2027	2027	0	EV-NK!I7025
UKVFTA	2022	2022	0	UKV!D7026
UKVFTA	2023	2023	0	UKV!E7026
UKVFTA	2024	2024	0	UKV!F7026
UKVFTA	2025	2025	0	UKV!G7026
UKVFTA	2026	2026	0	UKV!H7026
UKVFTA	2027	2027	0	UKV!I7026
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6992
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6992
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6992
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6992
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6992
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6992
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6992
RCEP A	2022	2022	0	RCEPT-A!D7026
RCEP A	2023	2023	0	RCEPT-A!E7026
RCEP A	2024	2024	0	RCEPT-A!F7026
RCEP A	2025	2025	0	RCEPT-A!G7026
RCEP A	2026	2026	0	RCEPT-A!H7026
RCEP A	2027	2027	0	RCEPT-A!I7026
RCEP B	2022	2022	0	B!D7026
RCEP B	2023	2023	0	B!E7026
RCEP B	2024	2024	0	B!F7026
RCEP B	2025	2025	0	B!G7026

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H7026
RCEP B	2027	2027	0	B!I7026
RCEP C	2022	2022	0	C!D7026
RCEP C	2023	2023	0	C!E7026
RCEP C	2024	2024	0	C!F7026
RCEP C	2025	2025	0	C!G7026
RCEP C	2026	2026	0	C!H7026
RCEP C	2027	2027	0	C!I7026
RCEP D	2022	2022	0	D!D7026
RCEP D	2023	2023	0	D!E7026
RCEP D	2024	2024	0	D!F7026
RCEP D	2025	2025	0	D!G7026
RCEP D	2026	2026	0	D!H7026
RCEP D	2027	2027	0	D!I7026
RCEP E	2022	2022	0	E!D7029
RCEP E	2023	2023	0	E!E7029
RCEP E	2024	2024	0	E!F7029
RCEP E	2025	2025	0	E!G7029
RCEP E	2026	2026	0	E!H7029
RCEP E	2027	2027	0	E!I7029
RCEP F	2022	2022	0	F!D7026
RCEP F	2023	2023	0	F!E7026
RCEP F	2024	2024	0	F!F7026
RCEP F	2025	2025	0	F!G7026
RCEP F	2026	2026	0	F!H7026
RCEP F	2027	2027	0	F!I7026

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0.9	VI!F6496
VIFTA	2025	2025	0.7	VI!G6496
VIFTA	2026	2026	0.6	VI!H6496
VIFTA	2027	2027	0.4	VI!I6496

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 4701.00.00. 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 1% for 4701.00.00 was checked against BT2026 (cell BT2026!N7239), 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.