Vietnam Tariff Intelligence

HS 4704.21.00 detail

HS code	4704.21.00
Description	Chemical wood pulp, sulphite, other than dissolving grades / - Semi-bleached or bleached: / - - Coniferous
Unit	kg
Generated	06/11/2026 06:27:06
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/47042100/

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!K7255
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N7255
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7255
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!E7025
ATIGA	2022	2022	0	AT!E6980

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6980
ATIGA	2024	2024	0	AT!G6980
ATIGA	2025	2025	0	AT!H6980
ATIGA	2026	2026	0	AT!I6980
ATIGA	2027	2027	0	AT!J6980
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7030
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7030
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7030
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7030
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7030
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7030
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7032
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7032
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7032
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7032
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7032
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7032
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7032
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6986
AIFTA	30/12/2022	2022	0	AI!F6988
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6988
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6988
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6988
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6988
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6988
VKFTA	2022	2022	0	VK!E7008

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F7008
VKFTA	2024	2024	0	VK!G7008
VKFTA	2025	2025	0	VK!H7008
VKFTA	2026	2026	0	VK!I7008
VKFTA	2027	2027	0	VK!J7008
VCFTA	2022	2022	0	VC!D7063
VCFTA	2023	2023	0	VC!E7063
VCFTA	2024	2024	0	VC!F7063
VCFTA	2025	2025	0	VC!G7063
VCFTA	2026	2026	0	VC!H7063
VCFTA	2027	2027	0	VC!I7063
VN-EAEU	2022	2022	0	EAV!D7043
VN-EAEU	2023	2023	0	EAV!E7043
VN-EAEU	2024	2024	0	EAV!F7043
VN-EAEU	2025	2025	0	EAV!G7043
VN-EAEU	2026	2026	0	EAV!H7043
VN-EAEU	2027	2027	0	EAV!I7043
AHKFTA	2022	2022	0	AKH!D7051
AHKFTA	2023	2023	0	AKH!E7051
AHKFTA	2024	2024	0	AKH!F7051
AHKFTA	2025	2025	0	AKH!G7051
AHKFTA	2026	2026	0	AKH!H7051
AHKFTA	2027	2027	0	AKH!I7051
EVFTA	2022	2022	0	EV-NK!D7044
EVFTA	2023	2023	0	EV-NK!E7044
EVFTA	2024	2024	0	EV-NK!F7044

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G7044
EVFTA	2026	2026	0	EV-NK!H7044
EVFTA	2027	2027	0	EV-NK!I7044
UKVFTA	2022	2022	0	UKV!D7045
UKVFTA	2023	2023	0	UKV!E7045
UKVFTA	2024	2024	0	UKV!F7045
UKVFTA	2025	2025	0	UKV!G7045
UKVFTA	2026	2026	0	UKV!H7045
UKVFTA	2027	2027	0	UKV!I7045
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7011
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7011
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7011
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7011
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7011
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7011
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7011
RCEP A	2022	2022	0	RCEPT-A!D7045
RCEP A	2023	2023	0	RCEPT-A!E7045
RCEP A	2024	2024	0	RCEPT-A!F7045
RCEP A	2025	2025	0	RCEPT-A!G7045
RCEP A	2026	2026	0	RCEPT-A!H7045
RCEP A	2027	2027	0	RCEPT-A!I7045
RCEP B	2022	2022	0	B!D7045
RCEP B	2023	2023	0	B!E7045
RCEP B	2024	2024	0	B!F7045
RCEP B	2025	2025	0	B!G7045

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H7045
RCEP B	2027	2027	0	B!I7045
RCEP C	2022	2022	0	C!D7045
RCEP C	2023	2023	0	C!E7045
RCEP C	2024	2024	0	C!F7045
RCEP C	2025	2025	0	C!G7045
RCEP C	2026	2026	0	C!H7045
RCEP C	2027	2027	0	C!I7045
RCEP D	2022	2022	0	D!D7045
RCEP D	2023	2023	0	D!E7045
RCEP D	2024	2024	0	D!F7045
RCEP D	2025	2025	0	D!G7045
RCEP D	2026	2026	0	D!H7045
RCEP D	2027	2027	0	D!I7045
RCEP E	2022	2022	0	E!D7048
RCEP E	2023	2023	0	E!E7048
RCEP E	2024	2024	0	E!F7048
RCEP E	2025	2025	0	E!G7048
RCEP E	2026	2026	0	E!H7048
RCEP E	2027	2027	0	E!I7048
RCEP F	2022	2022	0	F!D7045
RCEP F	2023	2023	0	F!E7045
RCEP F	2024	2024	0	F!F7045
RCEP F	2025	2025	0	F!G7045
RCEP F	2026	2026	0	F!H7045
RCEP F	2027	2027	0	F!I7045

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F6512
VIFTA	2025	2025	0	VI!G6512
VIFTA	2026	2026	0	VI!H6512
VIFTA	2027	2027	0	VI!I6512

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 4704.21.00. 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 4704.21.00 was checked against BT2026 (cell BT2026!N7255), 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.