Vietnam Tariff Intelligence

HS 4707.10.00 detail

HS code	4707.10.00
Description	Recovered (waste and scrap) paper or paperboard / - Unbleached kraft paper or paperboard or corrugated paper or paperboard
Unit	kg
Generated	09/11/2026 23:15:53
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/47071000/

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!K7269
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N7269
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7269
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!E7042
ATIGA	2022	2022	0	AT!E6997

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6997
ATIGA	2024	2024	0	AT!G6997
ATIGA	2025	2025	0	AT!H6997
ATIGA	2026	2026	0	AT!I6997
ATIGA	2027	2027	0	AT!J6997
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7047
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7047
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7047
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7047
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7047
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7047
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7049
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7049
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7049
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7049
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7049
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7049
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7049
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7003
AIFTA	30/12/2022	2022	0	AI!F7005
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7005
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7005
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7005
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7005
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7005
VKFTA	2022	2022	0	VK!E7025

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F7025
VKFTA	2024	2024	0	VK!G7025
VKFTA	2025	2025	0	VK!H7025
VKFTA	2026	2026	0	VK!I7025
VKFTA	2027	2027	0	VK!J7025
VCFTA	2022	2022	0	VC!D7080
VCFTA	2023	2023	0	VC!E7080
VCFTA	2024	2024	0	VC!F7080
VCFTA	2025	2025	0	VC!G7080
VCFTA	2026	2026	0	VC!H7080
VCFTA	2027	2027	0	VC!I7080
VN-EAEU	2022	2022	0	EAV!D7060
VN-EAEU	2023	2023	0	EAV!E7060
VN-EAEU	2024	2024	0	EAV!F7060
VN-EAEU	2025	2025	0	EAV!G7060
VN-EAEU	2026	2026	0	EAV!H7060
VN-EAEU	2027	2027	0	EAV!I7060
AHKFTA	2022	2022	0	AKH!D7068
AHKFTA	2023	2023	0	AKH!E7068
AHKFTA	2024	2024	0	AKH!F7068
AHKFTA	2025	2025	0	AKH!G7068
AHKFTA	2026	2026	0	AKH!H7068
AHKFTA	2027	2027	0	AKH!I7068
EVFTA	2022	2022	0	EV-NK!D7061
EVFTA	2023	2023	0	EV-NK!E7061
EVFTA	2024	2024	0	EV-NK!F7061

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G7061
EVFTA	2026	2026	0	EV-NK!H7061
EVFTA	2027	2027	0	EV-NK!I7061
UKVFTA	2022	2022	0	UKV!D7062
UKVFTA	2023	2023	0	UKV!E7062
UKVFTA	2024	2024	0	UKV!F7062
UKVFTA	2025	2025	0	UKV!G7062
UKVFTA	2026	2026	0	UKV!H7062
UKVFTA	2027	2027	0	UKV!I7062
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7028
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7028
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7028
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7028
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7028
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7028
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7028
RCEP A	2022	2022	0	RCEPT-A!D7062
RCEP A	2023	2023	0	RCEPT-A!E7062
RCEP A	2024	2024	0	RCEPT-A!F7062
RCEP A	2025	2025	0	RCEPT-A!G7062
RCEP A	2026	2026	0	RCEPT-A!H7062
RCEP A	2027	2027	0	RCEPT-A!I7062
RCEP B	2022	2022	0	B!D7062
RCEP B	2023	2023	0	B!E7062
RCEP B	2024	2024	0	B!F7062
RCEP B	2025	2025	0	B!G7062

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H7062
RCEP B	2027	2027	0	B!I7062
RCEP C	2022	2022	0	C!D7062
RCEP C	2023	2023	0	C!E7062
RCEP C	2024	2024	0	C!F7062
RCEP C	2025	2025	0	C!G7062
RCEP C	2026	2026	0	C!H7062
RCEP C	2027	2027	0	C!I7062
RCEP D	2022	2022	0	D!D7062
RCEP D	2023	2023	0	D!E7062
RCEP D	2024	2024	0	D!F7062
RCEP D	2025	2025	0	D!G7062
RCEP D	2026	2026	0	D!H7062
RCEP D	2027	2027	0	D!I7062
RCEP E	2022	2022	0	E!D7065
RCEP E	2023	2023	0	E!E7065
RCEP E	2024	2024	0	E!F7065
RCEP E	2025	2025	0	E!G7065
RCEP E	2026	2026	0	E!H7065
RCEP E	2027	2027	0	E!I7065
RCEP F	2022	2022	0	F!D7062
RCEP F	2023	2023	0	F!E7062
RCEP F	2024	2024	0	F!F7062
RCEP F	2025	2025	0	F!G7062
RCEP F	2026	2026	0	F!H7062
RCEP F	2027	2027	0	F!I7062

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F6526
VIFTA	2025	2025	0	VI!G6526
VIFTA	2026	2026	0	VI!H6526
VIFTA	2027	2027	0	VI!I6526

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Phế liệu được phép NK từ nước ngoài làm NLSX (13/2023/QĐ-TTg)		13/2023/QĐ-TTg	Read the referenced instruments.	Instrument cited in source; validity not verified
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 4707.10.00. 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 4707.10.00 was checked against BT2026 (cell BT2026!N7269), 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

Item policy

Item policy
Phế liệu được phép NK từ nước ngoài làm NLSX (13/2023/QĐ-TTg)

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.