Vietnam Tariff Intelligence

HS 4707.20.00 detail

HS code	4707.20.00
Description	Recovered (waste and scrap) paper or paperboard / - Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass
Unit	kg
Generated	10/11/2026 01:15:14
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/47072000/

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!K7270
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N7270
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7270
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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!E7043

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6998
ATIGA	2023	2023	0	AT!F6998
ATIGA	2024	2024	0	AT!G6998
ATIGA	2025	2025	0	AT!H6998
ATIGA	2026	2026	0	AT!I6998
ATIGA	2027	2027	0	AT!J6998
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7048
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7048
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7048
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7048
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7048
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7048
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7050
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7050
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7050
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7050
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7050
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7050
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7050
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7004
AIFTA	30/12/2022	2022	0	AI!F7006
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7006
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7006
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7006
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7006
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7006

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7026
VKFTA	2023	2023	0	VK!F7026
VKFTA	2024	2024	0	VK!G7026
VKFTA	2025	2025	0	VK!H7026
VKFTA	2026	2026	0	VK!I7026
VKFTA	2027	2027	0	VK!J7026
VCFTA	2022	2022	0	VC!D7081
VCFTA	2023	2023	0	VC!E7081
VCFTA	2024	2024	0	VC!F7081
VCFTA	2025	2025	0	VC!G7081
VCFTA	2026	2026	0	VC!H7081
VCFTA	2027	2027	0	VC!I7081
VN-EAEU	2022	2022	0	EAV!D7061
VN-EAEU	2023	2023	0	EAV!E7061
VN-EAEU	2024	2024	0	EAV!F7061
VN-EAEU	2025	2025	0	EAV!G7061
VN-EAEU	2026	2026	0	EAV!H7061
VN-EAEU	2027	2027	0	EAV!I7061
AHKFTA	2022	2022	0	AKH!D7069
AHKFTA	2023	2023	0	AKH!E7069
AHKFTA	2024	2024	0	AKH!F7069
AHKFTA	2025	2025	0	AKH!G7069
AHKFTA	2026	2026	0	AKH!H7069
AHKFTA	2027	2027	0	AKH!I7069
EVFTA	2022	2022	0	EV-NK!D7062
EVFTA	2023	2023	0	EV-NK!E7062

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7062
EVFTA	2025	2025	0	EV-NK!G7062
EVFTA	2026	2026	0	EV-NK!H7062
EVFTA	2027	2027	0	EV-NK!I7062
UKVFTA	2022	2022	0	UKV!D7063
UKVFTA	2023	2023	0	UKV!E7063
UKVFTA	2024	2024	0	UKV!F7063
UKVFTA	2025	2025	0	UKV!G7063
UKVFTA	2026	2026	0	UKV!H7063
UKVFTA	2027	2027	0	UKV!I7063
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7029
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7029
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7029
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7029
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7029
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7029
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7029
RCEP A	2022	2022	0	RCEPT-A!D7063
RCEP A	2023	2023	0	RCEPT-A!E7063
RCEP A	2024	2024	0	RCEPT-A!F7063
RCEP A	2025	2025	0	RCEPT-A!G7063
RCEP A	2026	2026	0	RCEPT-A!H7063
RCEP A	2027	2027	0	RCEPT-A!I7063
RCEP B	2022	2022	0	B!D7063
RCEP B	2023	2023	0	B!E7063
RCEP B	2024	2024	0	B!F7063

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G7063
RCEP B	2026	2026	0	B!H7063
RCEP B	2027	2027	0	B!I7063
RCEP C	2022	2022	0	C!D7063
RCEP C	2023	2023	0	C!E7063
RCEP C	2024	2024	0	C!F7063
RCEP C	2025	2025	0	C!G7063
RCEP C	2026	2026	0	C!H7063
RCEP C	2027	2027	0	C!I7063
RCEP D	2022	2022	0	D!D7063
RCEP D	2023	2023	0	D!E7063
RCEP D	2024	2024	0	D!F7063
RCEP D	2025	2025	0	D!G7063
RCEP D	2026	2026	0	D!H7063
RCEP D	2027	2027	0	D!I7063
RCEP E	2022	2022	0	E!D7066
RCEP E	2023	2023	0	E!E7066
RCEP E	2024	2024	0	E!F7066
RCEP E	2025	2025	0	E!G7066
RCEP E	2026	2026	0	E!H7066
RCEP E	2027	2027	0	E!I7066
RCEP F	2022	2022	0	F!D7063
RCEP F	2023	2023	0	F!E7063
RCEP F	2024	2024	0	F!F7063
RCEP F	2025	2025	0	F!G7063
RCEP F	2026	2026	0	F!H7063

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I7063
VIFTA	2024	2024	0	VI!F6527
VIFTA	2025	2025	0	VI!G6527
VIFTA	2026	2026	0	VI!H6527
VIFTA	2027	2027	0	VI!I6527

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 4707.20.00. 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 4707.20.00 was checked against BT2026 (cell BT2026!N7270), 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.