Vietnam Tariff Intelligence

HS 4808.40.00 detail

HS code	4808.40.00
Description	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03 / - Kraft paper, creped or crinkled, whether or not embossed or perforated
Unit	kg
Generated	11/11/2026 06:49:25
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/48084000/

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!K7529
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N7529
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7529
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E7244
ATIGA	2022	2022	0	AT!E7199
ATIGA	2023	2023	0	AT!F7199
ATIGA	2024	2024	0	AT!G7199
ATIGA	2025	2025	0	AT!H7199
ATIGA	2026	2026	0	AT!I7199
ATIGA	2027	2027	0	AT!J7199
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7249
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7249
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7249

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7249
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7249
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7249
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7250
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7250
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7250
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7250
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7250
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7250
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7251
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7205
AIFTA	30/12/2022	2022	0	AI!F7207
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7207
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7207
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7207
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7207
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7207
VKFTA	2022	2022	0	VK!E7235
VKFTA	2023	2023	0	VK!F7235
VKFTA	2024	2024	0	VK!G7235
VKFTA	2025	2025	0	VK!H7235
VKFTA	2026	2026	0	VK!I7235
VKFTA	2027	2027	0	VK!J7235
VCFTA	2022	2022	2	VC!D7281
VCFTA	2023	2023	1	VC!E7281
VCFTA	2024	2024	0	VC!F7281

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7281
VCFTA	2026	2026	0	VC!H7281
VCFTA	2027	2027	0	VC!I7281
VN-EAEU	2022	2022	0	EAV!D7261
VN-EAEU	2023	2023	0	EAV!E7261
VN-EAEU	2024	2024	0	EAV!F7261
VN-EAEU	2025	2025	0	EAV!G7261
VN-EAEU	2026	2026	0	EAV!H7261
VN-EAEU	2027	2027	0	EAV!I7261
AHKFTA	2022	2022	*	AKH!D7270
AHKFTA	2023	2023	*	AKH!E7270
AHKFTA	2024	2024	*	AKH!F7270
AHKFTA	2025	2025	*	AKH!G7270
AHKFTA	2026	2026	*	AKH!H7270
AHKFTA	2027	2027	*	AKH!I7270
EVFTA	2022	2022	5	EV-NK!D7262
EVFTA	2023	2023	3,3	EV-NK!E7262
EVFTA	2024	2024	1,6	EV-NK!F7262
EVFTA	2025	2025	0	EV-NK!G7262
EVFTA	2026	2026	0	EV-NK!H7262
EVFTA	2027	2027	0	EV-NK!I7262
UKVFTA	2022	2022	5	UKV!D7263
UKVFTA	2023	2023	3,3	UKV!E7263
UKVFTA	2024	2024	1,6	UKV!F7263
UKVFTA	2025	2025	0	UKV!G7263
UKVFTA	2026	2026	0	UKV!H7263

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7263
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7229
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7229
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7229
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7229
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7229
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7229
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7229
RCEP A	2022	2022	9,3	RCEPT-A!D7264
RCEP A	2023	2023	8,7	RCEPT-A!E7264
RCEP A	2024	2024	8	RCEPT-A!F7264
RCEP A	2025	2025	7,3	RCEPT-A!G7264
RCEP A	2026	2026	6,7	RCEPT-A!H7264
RCEP A	2027	2027	6	RCEPT-A!I7264
RCEP B	2022	2022	9,3	B!D7264
RCEP B	2023	2023	8,7	B!E7264
RCEP B	2024	2024	8	B!F7264
RCEP B	2025	2025	7,3	B!G7264
RCEP B	2026	2026	6,7	B!H7264
RCEP B	2027	2027	6	B!I7264
RCEP C	2022	2022	*	C!D7264
RCEP C	2023	2023	*	C!E7264
RCEP C	2024	2024	*	C!F7264
RCEP C	2025	2025	*	C!G7264
RCEP C	2026	2026	*	C!H7264
RCEP C	2027	2027	*	C!I7264

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,4	D!D7264
RCEP D	2023	2023	8,8	D!E7264
RCEP D	2024	2024	8,1	D!F7264
RCEP D	2025	2025	7,5	D!G7264
RCEP D	2026	2026	6,9	D!H7264
RCEP D	2027	2027	6,3	D!I7264
RCEP E	2022	2022	9,3	E!D7267
RCEP E	2023	2023	8,7	E!E7267
RCEP E	2024	2024	8	E!F7267
RCEP E	2025	2025	7,3	E!G7267
RCEP E	2026	2026	6,7	E!H7267
RCEP E	2027	2027	6	E!I7267
RCEP F	2022	2022	9,3	F!D7264
RCEP F	2023	2023	8,7	F!E7264
RCEP F	2024	2024	8	F!F7264
RCEP F	2025	2025	7,3	F!G7264
RCEP F	2026	2026	6,7	F!H7264
RCEP F	2027	2027	6	F!I7264
VIFTA	2024	2024	9	VI!F6720
VIFTA	2025	2025	8	VI!G6720
VIFTA	2026	2026	7	VI!H6720
VIFTA	2027	2027	6	VI!I6720

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 4808.40.00. 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 10% for 4808.40.00 was checked against BT2026 (cell BT2026!N7529), 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.