Vietnam Tariff Intelligence

HS 4813.20.32 detail

HS code	4813.20.32
Description	Cigarette paper, whether or not cut to size or in the form of booklets or tubes / - In rolls of a width not exceeding 5 cm: / - - Other, coated: / - - - Plug wrap paper
Unit	kg
Generated	09/11/2026 11:18:42
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/48132032/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7632
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7632
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7632
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 (-KH, CN)	0% (except KH, 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
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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	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 D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	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!E7354
ATIGA	2022	2022	0	AT!E7307
ATIGA	2023	2023	0	AT!F7307
ATIGA	2024	2024	0	AT!G7307
ATIGA	2025	2025	0	AT!H7307
ATIGA	2026	2026	0	AT!I7307
ATIGA	2027	2027	0	AT!J7307
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7357
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7357
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7357

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7357
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7357
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7357
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7358
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7358
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7358
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7358
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7358
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7358
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7359
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7313
AIFTA	30/12/2022	2022	0	AI!F7321
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7321
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7321
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7321
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7321
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7321
VKFTA	2022	2022	0	VK!E7343
VKFTA	2023	2023	0	VK!F7343
VKFTA	2024	2024	0	VK!G7343
VKFTA	2025	2025	0	VK!H7343
VKFTA	2026	2026	0	VK!I7343
VKFTA	2027	2027	0	VK!J7343
VCFTA	2022	2022	5	VC!D7389
VCFTA	2023	2023	2	VC!E7389
VCFTA	2024	2024	0	VC!F7389

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7389
VCFTA	2026	2026	0	VC!H7389
VCFTA	2027	2027	0	VC!I7389
VN-EAEU	2022	2022	0	EAV!D7369
VN-EAEU	2023	2023	0	EAV!E7369
VN-EAEU	2024	2024	0	EAV!F7369
VN-EAEU	2025	2025	0	EAV!G7369
VN-EAEU	2026	2026	0	EAV!H7369
VN-EAEU	2027	2027	0	EAV!I7369
AHKFTA	2022	2022	*	AKH!D7382
AHKFTA	2023	2023	*	AKH!E7382
AHKFTA	2024	2024	*	AKH!F7382
AHKFTA	2025	2025	*	AKH!G7382
AHKFTA	2026	2026	*	AKH!H7382
AHKFTA	2027	2027	*	AKH!I7382
EVFTA	2022	2022	12,5	EV-NK!D7386
EVFTA	2023	2023	10	EV-NK!E7386
EVFTA	2024	2024	7,5	EV-NK!F7386
EVFTA	2025	2025	5	EV-NK!G7386
EVFTA	2026	2026	2,5	EV-NK!H7386
EVFTA	2027	2027	0	EV-NK!I7386
UKVFTA	2022	2022	12,5	UKV!D7387
UKVFTA	2023	2023	10	UKV!E7387
UKVFTA	2024	2024	7,5	UKV!F7387
UKVFTA	2025	2025	5	UKV!G7387
UKVFTA	2026	2026	2,5	UKV!H7387

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7387
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7337
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7337
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7337
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7337
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7337
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7337
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7337
RCEP A	2022	2022	19	RCEPT-A!D7374
RCEP A	2023	2023	18	RCEPT-A!E7374
RCEP A	2024	2024	17	RCEPT-A!F7374
RCEP A	2025	2025	16	RCEPT-A!G7374
RCEP A	2026	2026	15	RCEPT-A!H7374
RCEP A	2027	2027	14	RCEPT-A!I7374
RCEP B	2022	2022	20	B!D7374
RCEP B	2023	2023	20	B!E7374
RCEP B	2024	2024	20	B!F7374
RCEP B	2025	2025	20	B!G7374
RCEP B	2026	2026	20	B!H7374
RCEP B	2027	2027	20	B!I7374
RCEP C	2022	2022	*	C!D7374
RCEP C	2023	2023	*	C!E7374
RCEP C	2024	2024	*	C!F7374
RCEP C	2025	2025	*	C!G7374
RCEP C	2026	2026	*	C!H7374
RCEP C	2027	2027	*	C!I7374

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D7374
RCEP D	2023	2023	20	D!E7374
RCEP D	2024	2024	20	D!F7374
RCEP D	2025	2025	20	D!G7374
RCEP D	2026	2026	20	D!H7374
RCEP D	2027	2027	20	D!I7374
RCEP E	2022	2022	20	E!D7377
RCEP E	2023	2023	20	E!E7377
RCEP E	2024	2024	20	E!F7377
RCEP E	2025	2025	20	E!G7377
RCEP E	2026	2026	20	E!H7377
RCEP E	2027	2027	20	E!I7377
RCEP F	2022	2022	20	F!D7374
RCEP F	2023	2023	20	F!E7374
RCEP F	2024	2024	20	F!F7374
RCEP F	2025	2025	20	F!G7374
RCEP F	2026	2026	20	F!H7374
RCEP F	2027	2027	20	F!I7374
VIFTA	2024	2024	20	VI!F6823
VIFTA	2025	2025	20	VI!G6823
VIFTA	2026	2026	20	VI!H6823
VIFTA	2027	2027	20	VI!I6823

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): Mã HS nguyên liệu thuốc lá, giấy cuốn thuốc là (08/2023/TT-BCT - PL4)		08/2023/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, VIFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4813.20 has 8 lines; 4813.20.32 is distinguished from its siblings by: Plug wrap paper.	4813.20.10 Cigarette tipping paper; 4813.20.21 Tobacco wrapping paper; 4813.20.22 Plug wrap paper having a porosity of more than 12 cm3 (min-1.cm-2) in CORESTA Air Permeability unit; 4813.20.23 Other plug wrap paper; 4813.20.29 Other; 4813.20.31 Tobacco wrapping paper	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4813.20.32 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4813.20.32	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required
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 4813.20.32. 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 20% for 4813.20.32 was checked against BT2026 (cell BT2026!N7632), 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
Mã HS nguyên liệu thuốc lá, giấy cuốn thuốc là (08/2023/TT-BCT - PL4)

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.