Vietnam Tariff Intelligence

HS 4804.42.90 detail

HS code	4804.42.90
Description	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03 / - Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m²: / - - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process: / - - - Other
Unit	kg
Generated	03/11/2026 09:56:19
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/48044290/

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!K7476
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7476
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7476
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 (-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
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
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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
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!E7187
ATIGA	2022	2022	0	AT!E7142
ATIGA	2023	2023	0	AT!F7142
ATIGA	2024	2024	0	AT!G7142
ATIGA	2025	2025	0	AT!H7142
ATIGA	2026	2026	0	AT!I7142
ATIGA	2027	2027	0	AT!J7142
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7192
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7192
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7192
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7192

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7192
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7192
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7193
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7193
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7193
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7193
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7193
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7193
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7194
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7148
AIFTA	30/12/2022	2022	0	AI!F7150
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7150
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7150
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7150
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7150
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7150
VKFTA	2022	2022	0	VK!E7178
VKFTA	2023	2023	0	VK!F7178
VKFTA	2024	2024	0	VK!G7178
VKFTA	2025	2025	0	VK!H7178
VKFTA	2026	2026	0	VK!I7178
VKFTA	2027	2027	0	VK!J7178
VCFTA	2022	2022	4	VC!D7224
VCFTA	2023	2023	2	VC!E7224
VCFTA	2024	2024	0	VC!F7224
VCFTA	2025	2025	0	VC!G7224

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7224
VCFTA	2027	2027	0	VC!I7224
VN-EAEU	2022	2022	0	EAV!D7204
VN-EAEU	2023	2023	0	EAV!E7204
VN-EAEU	2024	2024	0	EAV!F7204
VN-EAEU	2025	2025	0	EAV!G7204
VN-EAEU	2026	2026	0	EAV!H7204
VN-EAEU	2027	2027	0	EAV!I7204
AHKFTA	2022	2022	*	AKH!D7213
AHKFTA	2023	2023	*	AKH!E7213
AHKFTA	2024	2024	*	AKH!F7213
AHKFTA	2025	2025	*	AKH!G7213
AHKFTA	2026	2026	*	AKH!H7213
AHKFTA	2027	2027	*	AKH!I7213
EVFTA	2022	2022	12,5	EV-NK!D7205
EVFTA	2023	2023	10	EV-NK!E7205
EVFTA	2024	2024	7,5	EV-NK!F7205
EVFTA	2025	2025	5	EV-NK!G7205
EVFTA	2026	2026	2,5	EV-NK!H7205
EVFTA	2027	2027	0	EV-NK!I7205
UKVFTA	2022	2022	12,5	UKV!D7206
UKVFTA	2023	2023	10	UKV!E7206
UKVFTA	2024	2024	7,5	UKV!F7206
UKVFTA	2025	2025	5	UKV!G7206
UKVFTA	2026	2026	2,5	UKV!H7206
UKVFTA	2027	2027	0	UKV!I7206

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7172
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7172
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7172
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7172
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7172
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7172
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7172
RCEP A	2022	2022	19	RCEPT-A!D7207
RCEP A	2023	2023	18	RCEPT-A!E7207
RCEP A	2024	2024	17	RCEPT-A!F7207
RCEP A	2025	2025	16	RCEPT-A!G7207
RCEP A	2026	2026	15	RCEPT-A!H7207
RCEP A	2027	2027	14	RCEPT-A!I7207
RCEP B	2022	2022	20	B!D7207
RCEP B	2023	2023	20	B!E7207
RCEP B	2024	2024	20	B!F7207
RCEP B	2025	2025	20	B!G7207
RCEP B	2026	2026	20	B!H7207
RCEP B	2027	2027	20	B!I7207
RCEP C	2022	2022	*	C!D7207
RCEP C	2023	2023	*	C!E7207
RCEP C	2024	2024	*	C!F7207
RCEP C	2025	2025	*	C!G7207
RCEP C	2026	2026	*	C!H7207
RCEP C	2027	2027	*	C!I7207
RCEP D	2022	2022	20	D!D7207

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E7207
RCEP D	2024	2024	20	D!F7207
RCEP D	2025	2025	20	D!G7207
RCEP D	2026	2026	20	D!H7207
RCEP D	2027	2027	20	D!I7207
RCEP E	2022	2022	20	E!D7210
RCEP E	2023	2023	20	E!E7210
RCEP E	2024	2024	20	E!F7210
RCEP E	2025	2025	20	E!G7210
RCEP E	2026	2026	20	E!H7210
RCEP E	2027	2027	20	E!I7210
RCEP F	2022	2022	20	F!D7207
RCEP F	2023	2023	20	F!E7207
RCEP F	2024	2024	20	F!F7207
RCEP F	2025	2025	20	F!G7207
RCEP F	2026	2026	20	F!H7207
RCEP F	2027	2027	20	F!I7207
VIFTA	2024	2024	18	VI!F6667
VIFTA	2025	2025	16	VI!G6667
VIFTA	2026	2026	14	VI!H6667
VIFTA	2027	2027	12	VI!I6667

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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%: 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 4804.42 has 2 lines; 4804.42.90 is distinguished from its siblings by: Other.	4804.42.10 Paper and paperboard of a kind used for making food packaging	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 4804.42.90. 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 4804.42.90 was checked against BT2026 (cell BT2026!N7476), 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.