Vietnam Tariff Intelligence

HS 4802.55.40 detail

HS code	4802.55.40
Description	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard / - Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres: / - - Weighing 40 g/m² or more but not more than 150 g/m², in rolls: / - - - Base paper of a kind used to manufacture aluminium coated paper
Unit	kg
Generated	18/11/2026 01:40:14
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://www.vietnamtariff.com/hs-code/48025540/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7378
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7378
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7378
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
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	3.5	3.5%	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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E7087
ATIGA	2022	2022	0	AT!E7042
ATIGA	2023	2023	0	AT!F7042
ATIGA	2024	2024	0	AT!G7042
ATIGA	2025	2025	0	AT!H7042
ATIGA	2026	2026	0	AT!I7042
ATIGA	2027	2027	0	AT!J7042
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7092
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7092
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7092
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7092

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7092
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7092
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7093
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7093
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7093
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7093
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7093
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7093
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7094
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7048
AIFTA	30/12/2022	2022	*	AI!F7050
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G7050
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H7050
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I7050
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J7050
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K7050
VKFTA	2022	2022	0	VK!E7070
VKFTA	2023	2023	0	VK!F7070
VKFTA	2024	2024	0	VK!G7070
VKFTA	2025	2025	0	VK!H7070
VKFTA	2026	2026	0	VK!I7070
VKFTA	2027	2027	0	VK!J7070
VCFTA	2022	2022	5	VC!D7124
VCFTA	2023	2023	5	VC!E7124
VCFTA	2024	2024	0	VC!F7124
VCFTA	2025	2025	0	VC!G7124

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7124
VCFTA	2027	2027	0	VC!I7124
VN-EAEU	2022	2022	0	EAV!D7104
VN-EAEU	2023	2023	0	EAV!E7104
VN-EAEU	2024	2024	0	EAV!F7104
VN-EAEU	2025	2025	0	EAV!G7104
VN-EAEU	2026	2026	0	EAV!H7104
VN-EAEU	2027	2027	0	EAV!I7104
AHKFTA	2022	2022	0	AKH!D7113
AHKFTA	2023	2023	0	AKH!E7113
AHKFTA	2024	2024	0	AKH!F7113
AHKFTA	2025	2025	0	AKH!G7113
AHKFTA	2026	2026	0	AKH!H7113
AHKFTA	2027	2027	0	AKH!I7113
EVFTA	2022	2022	1,2	EV-NK!D7105
EVFTA	2023	2023	0	EV-NK!E7105
EVFTA	2024	2024	0	EV-NK!F7105
EVFTA	2025	2025	0	EV-NK!G7105
EVFTA	2026	2026	0	EV-NK!H7105
EVFTA	2027	2027	0	EV-NK!I7105
UKVFTA	2022	2022	1,2	UKV!D7106
UKVFTA	2023	2023	0	UKV!E7106
UKVFTA	2024	2024	0	UKV!F7106
UKVFTA	2025	2025	0	UKV!G7106
UKVFTA	2026	2026	0	UKV!H7106
UKVFTA	2027	2027	0	UKV!I7106

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7072
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7072
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7072
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7072
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7072
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7072
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7072
RCEP A	2022	2022	0	RCEPT-A!D7107
RCEP A	2023	2023	0	RCEPT-A!E7107
RCEP A	2024	2024	0	RCEPT-A!F7107
RCEP A	2025	2025	0	RCEPT-A!G7107
RCEP A	2026	2026	0	RCEPT-A!H7107
RCEP A	2027	2027	0	RCEPT-A!I7107
RCEP B	2022	2022	0	B!D7107
RCEP B	2023	2023	0	B!E7107
RCEP B	2024	2024	0	B!F7107
RCEP B	2025	2025	0	B!G7107
RCEP B	2026	2026	0	B!H7107
RCEP B	2027	2027	0	B!I7107
RCEP C	2022	2022	0	C!D7107
RCEP C	2023	2023	0	C!E7107
RCEP C	2024	2024	0	C!F7107
RCEP C	2025	2025	0	C!G7107
RCEP C	2026	2026	0	C!H7107
RCEP C	2027	2027	0	C!I7107
RCEP D	2022	2022	0	D!D7107

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E7107
RCEP D	2024	2024	0	D!F7107
RCEP D	2025	2025	0	D!G7107
RCEP D	2026	2026	0	D!H7107
RCEP D	2027	2027	0	D!I7107
RCEP E	2022	2022	0	E!D7110
RCEP E	2023	2023	0	E!E7110
RCEP E	2024	2024	0	E!F7110
RCEP E	2025	2025	0	E!G7110
RCEP E	2026	2026	0	E!H7110
RCEP E	2027	2027	0	E!I7110
RCEP F	2022	2022	0	F!D7107
RCEP F	2023	2023	0	F!E7107
RCEP F	2024	2024	0	F!F7107
RCEP F	2025	2025	0	F!G7107
RCEP F	2026	2026	0	F!H7107
RCEP F	2027	2027	0	F!I7107
VIFTA	2024	2024	4.5	VI!F6569
VIFTA	2025	2025	4	VI!G6569
VIFTA	2026	2026	3.5	VI!H6569
VIFTA	2027	2027	3	VI!I6569

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4802.55 has 8 lines; 4802.55.40 is distinguished from its siblings by: Base paper of a kind used to manufacture aluminium coated paper.	4802.55.21 Of a width not exceeding 15 cm; 4802.55.29 Other; 4802.55.50 Base paper of a kind used to manufacture release paper; 4802.55.61 Of a width not exceeding 15 cm; 4802.55.69 Other; 4802.55.70 Multi-ply paper	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 4802.55.40. 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 5% for 4802.55.40 was checked against BT2026 (cell BT2026!N7378), 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.