

## HS 4804.41.10 detail

|                            |                                                                                                                                                                                                                                                               |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 4804.41.10                                                                                                                                                                                                                                                    |
| <b>Description</b>         | 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: / - - Unbleached: / - - - Electrical grade insulating kraft paper |
| <b>Unit</b>                | kg                                                                                                                                                                                                                                                            |
| <b>Generated</b>           | 01/11/2026 13:55:29                                                                                                                                                                                                                                           |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                    |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                                                                                    |
| <b>Link</b>                | <a href="https://www.vietnamtariff.com/hs-code/48044110/">https://www.vietnamtariff.com/hs-code/48044110/</a>                                                                                                                                                 |

### 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!K7472 |
| Preferential (MFN)   | 5            | 5%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N7472 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7472 |
| 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<br>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            | 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 |

| FTA     | Source value | Rate           | Data basis          | Period                  | Proof of origin       | Legal basis    | Status           |
|---------|--------------|----------------|---------------------|-------------------------|-----------------------|----------------|------------------|
| 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!E7183 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E7138 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F7138 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G7138 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H7138 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I7138 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J7138 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E7188 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F7188 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G7188 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H7188   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I7188   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J7188   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E7189   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F7189   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G7189   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H7189   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I7189   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J7189   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F7190   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H7144 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F7146   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G7146   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H7146   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I7146   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J7146   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K7146   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E7174   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F7174   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G7174   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H7174   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I7174   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J7174   |
| VCFTA   | 2022                                   | 2022 | 5            | VC!D7220   |
| VCFTA   | 2023                                   | 2023 | 5            | VC!E7220   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F7220   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G7220    |
| VCFTA   | 2026   | 2026 | 0            | VC!H7220    |
| VCFTA   | 2027   | 2027 | 0            | VC!I7220    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D7200   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E7200   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F7200   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G7200   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H7200   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I7200   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D7209   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E7209   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F7209   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G7209   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H7209   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I7209   |
| EVFTA   | 2022   | 2022 | 2,5          | EV-NK!D7201 |
| EVFTA   | 2023   | 2023 | 1,6          | EV-NK!E7201 |
| EVFTA   | 2024   | 2024 | 0,8          | EV-NK!F7201 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G7201 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H7201 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I7201 |
| UKVFTA  | 2022   | 2022 | 2,5          | UKV!D7202   |
| UKVFTA  | 2023   | 2023 | 1,6          | UKV!E7202   |
| UKVFTA  | 2024   | 2024 | 0,8          | UKV!F7202   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G7202   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H7202   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I7202     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D7168   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E7168   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F7168   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G7168   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H7168   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I7168   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J7168   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D7203 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E7203 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F7203 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G7203 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H7203 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I7203 |
| RCEP B | 2022   | 2022           | 0            | B!D7203       |
| RCEP B | 2023   | 2023           | 0            | B!E7203       |
| RCEP B | 2024   | 2024           | 0            | B!F7203       |
| RCEP B | 2025   | 2025           | 0            | B!G7203       |
| RCEP B | 2026   | 2026           | 0            | B!H7203       |
| RCEP B | 2027   | 2027           | 0            | B!I7203       |
| RCEP C | 2022   | 2022           | 0            | C!D7203       |
| RCEP C | 2023   | 2023           | 0            | C!E7203       |
| RCEP C | 2024   | 2024           | 0            | C!F7203       |
| RCEP C | 2025   | 2025           | 0            | C!G7203       |
| RCEP C | 2026   | 2026           | 0            | C!H7203       |
| RCEP C | 2027   | 2027           | 0            | C!I7203       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 0            | D!D7203  |
| RCEP D | 2023   | 2023 | 0            | D!E7203  |
| RCEP D | 2024   | 2024 | 0            | D!F7203  |
| RCEP D | 2025   | 2025 | 0            | D!G7203  |
| RCEP D | 2026   | 2026 | 0            | D!H7203  |
| RCEP D | 2027   | 2027 | 0            | D!I7203  |
| RCEP E | 2022   | 2022 | 0            | E!D7206  |
| RCEP E | 2023   | 2023 | 0            | E!E7206  |
| RCEP E | 2024   | 2024 | 0            | E!F7206  |
| RCEP E | 2025   | 2025 | 0            | E!G7206  |
| RCEP E | 2026   | 2026 | 0            | E!H7206  |
| RCEP E | 2027   | 2027 | 0            | E!I7206  |
| RCEP F | 2022   | 2022 | 0            | F!D7203  |
| RCEP F | 2023   | 2023 | 0            | F!E7203  |
| RCEP F | 2024   | 2024 | 0            | F!F7203  |
| RCEP F | 2025   | 2025 | 0            | F!G7203  |
| RCEP F | 2026   | 2026 | 0            | F!H7203  |
| RCEP F | 2027   | 2027 | 0            | F!I7203  |
| VIFTA  | 2024   | 2024 | 4.5          | VI!F6663 |
| VIFTA  | 2025   | 2025 | 4            | VI!G6663 |
| VIFTA  | 2026   | 2026 | 3.5          | VI!H6663 |
| VIFTA  | 2027   | 2027 | 3            | VI!I6663 |

### 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 4804.41 has 2 lines; 4804.41.10 is distinguished from its siblings by: Electrical grade insulating kraft paper. | 4804.41.90 Other | 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 4804.41.10. 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 4804.41.10 was checked against BT2026 (cell BT2026!N7472), 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.