

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

Notes.

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).

2. This Chapter does not cover:

(a) Articles of Chapter 30;

(b) Stamping foils of heading 32.12;

(c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);

(d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);

(e) Sensitised paper or paperboard of headings 37.01 to 37.04;

(f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);

(g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);

(h) Articles of heading 42.02 (for example, travel goods);

(ij) Articles of Chapter 46 (manufactures of plaiting material);

(k) Paper yarn or textile articles of paper yarn (Section XI);

(l) Articles of Chapter 64 or Chapter 65;

(m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);

(n) Metal foil backed with paper or paperboard (generally Section XIV or Section XV);

(o) Articles of heading 92.09;

(p) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).

3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4. In this Chapter, the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m², and applies only to paper: (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.

5. For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

Vietnam Customs Tariff Schedule – 2026

(A) For paper or paperboard weighing not more than 150 g/m²:

(a) Containing 10% or more of fibres obtained by a mechanical process or chemi-mechanical process, and

1. weighing not more than 80 g/m², or

2. coloured throughout the mass; or

(b) containing more than 8 % ash, and

1. weighing not more than 80 g/m², or

2. coloured throughout the mass; or

(c) containing more than 3% ash and having a brightness of 60% or more; or

(d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa.m²/g; or

(e) Containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m²/g.

(B) For paper or paperboard weighing more than 150 g/m²:

(a) coloured throughout the mass; or

(b) having a brightness of 60% or more, and

1. a caliper of 225 micrometres (microns) or less, or

2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or

(c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

6. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

8. Headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

(a) in strips or rolls of a width exceeding 36 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9. For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to:

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:

(i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

Vietnam Customs Tariff Schedule – 2026

(b) Borders and friezes of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12. Except for the articles of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

1. For the purposes of subheading 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight:

Weight(g/m ²)	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

(a) Having a Mullen burst index of not less than 3.7 kPa.m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.

(b) Having minima for tear and tensile as indicated in the following table, or the linearly interpolated equivalent for any other weight:

Weight g/m ²	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction

Vietnam Customs Tariff Schedule – 2026

60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23°C.

4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical pulping processes, weighing 130g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50 % relative humidity, at 23°C.

5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly and mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa.m²/g.

6. For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa.m²/g.

7. For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																	VAT Rates		
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP			
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									V		VI	
								9	10	11	12									13		14	15
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
48.01	Newsprint, in rolls or sheets																						
	- Weighing not more than 55g/m ² :																						

Vietnam Customs Tariff Schedule – 2026

4801.00.11	-- In rolls, of a width exceeding 28 cm but not exceeding 36 cm	kg	20	30	0	20	0	5		5		5	0	1	3	0	2,5	2,5	0	0	0	5
4801.00.12	-- In rolls, other	kg	20	30	0	20	15	5		32		0	35	35	5	*	2,5	2,5	0	0	0	5
4801.00.13	- - In sheets, square or rectangular, one side of which exceeds 28 cm but not exceeding 36 cm, and the other side exceeding 15 cm in the unfolded state	kg	20	30	0	20	0	0		0		0	0	1	0	0	2,5	2,5	0	0	0	5
4801.00.14	- - In sheets, square or rectangular, one side of which exceeds 36 cm, and the other side exceeding 15 cm in the unfolded state	kg	20	30	0	20	15	5		32		0	35	35	5	*	2,5	2,5	0	0	0	5
	- Weighing more than 55 g/m ²																					
4801.00.21	-- In rolls, of a width exceeding 28 cm but not exceeding 36 cm	kg	20	30	0	20	0	5		5		5	0	1	3	0	2,5	2,5	0	0	0	5
4801.00.22	-- In rolls, other	kg	20	30	0	20	15	5		32		20	0	0	5	*	2,5	2,5	0	0	0	5
4801.00.23	- - In sheets, square or rectangular, one side of which exceeds 28 cm but not exceeding 36 cm, and the other side exceeding 15 cm in the unfolded state	kg	20	30	0	20	0	0		0		0	0	1	0	0	2,5	2,5	0	0	0	5
4801.00.24	- - In sheets, square or rectangular, one side of which exceeds 36 cm, and the other side exceeding 15 cm in the unfolded state	kg	20	30	0	20	15	5		32		20	0	0	5	*	2,5	2,5	0	0	0	5
48.02	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;																					

Vietnam Customs Tariff Schedule – 2026

	hand-made paper and paperboard																					
4802.10.00	- Hand-made paper and paperboard	kg	20	30	0	*	*	0	CN	32		20	0	0	5	*	2,5	2,5	0	0	0	10
4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard																					
4802.20.10	-- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
4802.20.90	-- Other	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
4802.40	- Wallpaper base:																					
4802.40.10	-- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	5	7.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4802.40.90	-- Other	kg	5	7.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
	- 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:																					
4802.54	-- Weighing less than 40g/m ² :																					
	- - - Carbonising base paper, weighing less than 20g/m ² :																					
4802.54.11	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
4802.54.19	- - - - Other	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- - - Other carbonising base paper:																					

Vietnam Customs Tariff Schedule – 2026

4802.54.21	---- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
4802.54.29	---- Other	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
4802.54.30	--- Base paper of a kind used to manufacture aluminium coated paper	kg	5	7.5	0	0	0	0		0		0	0	0	*	0	0	0	0	0	10
4802.54.40	--- Of a kind used for writing, printing and other graphic purposes, in rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	20	30	0	20	*	0		32		20	0	0	5	*	2,5	2,5	0	0	10
4802.54.50	--- Multi-ply paper and paperboard	kg	20	30	0	20	*	0		32		20	0	0	5	*	2,5	2,5	0	0	10
4802.54.90	--- Other	kg	20	30	0	20	*	0		32		20	0	0	5	*	2,5	2,5	0	0	10
4802.55	-- Weighing 40g/m ² or more but not more than 150g/m ² , in rolls:																				
	--- Fancy paper and paperboard:																				
4802.55.21	---- Of a width not exceeding 15 cm	kg	20	30	0	*	15	0	CN	32		20	35	35	5	*	2,5	2,5	0	0	10
4802.55.29	---- Other	kg	20	30	0	*	15	0	CN	32		20	35	35	5	*	2,5	2,5	0	0	10
4802.55.40	--- Base paper of a kind used to manufacture aluminium coated paper	kg	5	7.5	0	0	0	0		0		0	0	0	0	*	0	0	0	0	10
4802.55.50	--- Base paper of a kind used to manufacture release paper	kg	5	7.5	0	5	0	0		32		5	0	0	5	*	0	0	0	0	10
	--- Of a kind used for writing, printing and other graphic purposes:																				
4802.55.61	---- Of a width not exceeding 15 cm	kg	20	30	0	20	15	0		24		20	0	0	5	*	2,5	2,5	0	0	10
4802.55.69	---- Other	kg	20	30	0	20	15	0		24		20	0	0	5	*	2,5	2,5	0	0	10

Vietnam Customs Tariff Schedule – 2026

4802.55.70	--- Multi-ply paper	kg	20	30	0	20	15	0		24		20	0	0	5	*	2,5	2,5	0	0	0	10
4802.55.90	--- Other	kg	5	7.5	0	20	15	0		24		20	0	0	5	*	2,5	2,5	0	0	0	10
4802.56	-- Weighing 40g/m ² or more but not more than 150g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:																					
	--- Fancy paper and paperboard																					
4802.56.21	- - - In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	25	37.5	0	*	15	0	CN	24		24	0	0	5	*	3,1	3,1	0	0	0	10
4802.56.29	---- Other	kg	25	37.5	0	*	15	0	CN	24		24	0	0	5	*	3,1	3,1	0	0	0	10
	- - - Of a kind used for writing, printing and other graphic purposes:																					
4802.56.41	---- Of a width not exceeding 36 cm in rectangular (including square) sheets and in the unfolded state	kg	20	30	0	20	15	0		32		20	0	0	5	*	2,5	2,5	0	0	0	10
4802.56.49	---- Other	kg	20	30	0	20	15	0		32		20	0	0	5	*	2,5	2,5	0	0	0	10
4802.56.50	--- Multi-ply paper	kg	20	30	0	20	15	0		32		20	0	0	5	*	2,5	2,5	0	0	0	10
4802.56.90	--- Other	kg	20	30	0	20	15	0		32		20	0	0	5	*	2,5	2,5	0	0	0	10
4802.57	-- Other, weighing 40g/m ² or more but not more than 150g/m ² :																					
	- - - Of a kind used for writing, printing and other graphic purposes:																					
4802.57.21	---- With no side exceeding 36 cm in the unfolded state	kg	20	30	0	20	15	0		5		5	0	0	5	*	2,5	2,5	0	0	0	10
4802.57.29	---- Other	kg	20	30	0	20	15	0		5		5	0	0	5	*	2,5	2,5	0	0	0	10
4802.57.30	--- Multi-ply paper	kg	20	30	0	20	15	0		5		5	0	0	5	*	2,5	2,5	0	0	0	10
4802.57.90	--- Other	kg	20	30	0	20	15	0		5		5	0	0	5	*	2,5	2,5	0	0	0	10
4802.58	-- Weighing more than 150g/m ²																					

Vietnam Customs Tariff Schedule – 2026

	--- Fancy paper and paperboard:																					
4802.58.21	---- In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	20	30	0	*	*	0	CN	32		20	0	0	5	*	2,5	2,5	0	0	0	10
4802.58.29	---- Other	kg	20	30	0	*	*	0	CN	32		20	0	0	5	*	2,5	2,5	0	0	0	10
	- - - Of a kind used for writing, printing and other graphic purposes:																					
4802.58.31	---- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded states	kg	20	30	0	20	0	0		32		20	0	0	3	0	2,5	2,5	0	0	0	10
4802.58.39	---- Other	kg	20	30	0	20	0	0		32		20	0	0	3	0	2,5	2,5	0	0	0	10
	--- Other																					
4802.58.91	---- Weighing more than 150 g/m ² but less than 225 g/m ²	kg	20	30	0	20	0	0		32		20	0	0	3	0	2,5	2,5	0	0	0	10
4802.58.99	---- Other	kg	20	30	0	20	0	0		32		20	0	0	3	0	2,5	2,5	0	0	0	10
	- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:																					
4802.61	-- In rolls:																					
	--- Fancy paper and paperboard:																					
4802.61.31	---- Of a width not more than 15 cm	kg	20	30	0	20	15	5		32		20	0	0	5	*	2,5	2,5	0	0	0	10
4802.61.39	---- Other	kg	20	30	0	20	15	5		32		20	0	0	5	*	2,5	2,5	0	0	0	10
	- - - Base paper of a kind used to manufacture aluminium coated paper																					
4802.61.41	---- Weighing more than 150 g/m ² but less than 225 g/m ²	kg	5	7.5	0	0	0	0		0		0	0	0	0	*	0	0	0	0	0	10

Vietnam Customs Tariff Schedule – 2026

4802.61.49	---- Other:	kg	5	7.5	0	0	0	0		0		0	0	0	0	*	0	0	0	0	0	10
	- - - Of a kind used for writing, printing and other graphic purposes:																					
4802.61.51	---- Of a width not exceeding 15 cm	kg	20	30	0	20	0	5		5		5	0	0	3	0	2,5	2,5	0	0	0	10
4802.61.59	---- Other:	kg	20	30	0	20	0	5		5		5	0	0	3	0	2,5	2,5	0	0	0	10
4802.61.60	--- Multi-ply paper	kg	20	30	0	20	0	5		5		5	0	0	3	0	2,5	2,5	0	0	0	10
	--- Other:																					
4802.61.91	---- Weighing more than 150 g/m ² but less than 225 g/m ²	kg	20	30	0	20	0	5		5		5	0	0	3	0	2,5	2,5	0	0	0	10
4802.61.99	---- Other	kg	20	30	0	20	0	5		5		5	0	0	3	0	2,5	2,5	0	0	0	10
4802.62	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297mm in the unfolded state:																					
	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitised felt finish, a fibre finish, a vellum antique finish or blend of specks, in rectangular (including square) sheets with one side 36cm or less and the other side 15cm or less in the unfolded state.																					
4802.62.11	---- Weighing more than 150 g/m ² but less than 225 g/m ²	kg	20	30	0	*	*	0	CN	32		20	0	0	5	*	2,5	2,5	0	0	0	10
4802.62.19	---- Other	kg	20	30	0	*	*	0	CN	32		20	0	0	5	*	2,5	2,5	0	0	0	10
	- - - Other Fancy paper and paperboard:																					
4802.62.21	---- Weighing more than 150 g/m ² but less than 225 g/m ²	kg	20	30	0	*	*	0	CN	32		20	0	0	5	*	2,5	2,5	0	0	0	10
4802.62.29	---- Other	kg	20	30	0	*	*	0	CN	32		20	0	0	5	*	2,5	2,5	0	0	0	10
	- - - Of a kind used for writing, printing and other graphic purposes:																					

Vietnam Customs Tariff Schedule – 2026

4802.62.31	- - - - In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	20	30	0	20	0	0		0		0	0	1	0	0	5	5	0	0	0	10
4802.62.39	----- Other	kg	20	30	0	20	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	10
	--- Other:																					
4802.62.91	----- Weighing more than 150 g/m ² but less than 225 g/m ²	kg	20	30	0	20	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	10
4802.62.99	----- Other	kg	20	30	0	20	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	10
4802.69	-- Other:																					
	- - - Of a kind used for writing, printing and other graphic purposes:																					
4802.69.11	- - - - In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded states																					
4802.69.11.10	----- Paper for the production of carbon paper or paper for the production of aluminium foil	kg	20	30	0	20	0	5		5		0	0	0	0	0	2,5	2,5	0	0	0	10
4802.69.11.90	----- Other	kg	20	30	0	20	0	5		5		5	0	0	0	0	2,5	2,5	0	0	0	10
4802.69.19	----- Other																					
4802.69.19.10	----- Paper for the production of carbon paper or paper for the production of aluminium foil	kg	20	30	0	20	0	5		5		0	0	0	0	0	2,5	2,5	0	0	0	10
4802.69.19.90	----- Other	kg	20	30	0	20	0	5		5		5	0	0	0	0	2,5	2,5	0	0	0	10
	--- Other																					
4802.69.91	----- Weighing more than 150 g/m ² but less than 225 g/m ²																					
4802.69.91.10	----- Paper for the production of carbon paper or paper for the production of aluminium foil	kg	20	30	0	20	0	5		5		0	0	0	0	0	2,5	2,5	0	0	0	10
4802.69.91.90	----- Other	kg	20	30	0	20	0	5		5		5	0	0	0	0	2,5	2,5	0	0	0	10
4802.69.99	----- Other																					

Vietnam Customs Tariff Schedule – 2026

4802.69.99.10	----- Paper for the production of carbon paper or paper for the production of aluminium foil	kg	20	30	0	20	0	5		5		0	0	1	0	0	2,5	2,5	0	0	0	10
4802.69.99.90	----- Other	kg	20	30	0	20	0	5		5		5	0	1	0	0	2,5	2,5	0	0	0	10
48.03	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets																					
4803.00.30	- Of cellulose wadding or of webs of cellulose fibres	kg	20	30	0	*	16	0	KH, CN	0		0	0	0	5	0	0	0	0	0	0	10
4803.00.90	- Other	kg	20	30	0	*	16	0	KH, CN	0		0	0	0	5	0	0	0	0	0	0	10
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03																					
	- Kraftliner:																					
4804.11.00	-- Unbleached	kg	15	22.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4804.19.00	- Other	kg	18	27	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
	- Sack kraft paper:																					
4804.21	-- Unbleached:																					
4804.21.10	- - - Of a kind used for making cement bags	kg	3	4.5	0	*	0	0	CN	0		0	0	0	0	*	0	0	0	0	0	10
4804.21.90	- - - Other	kg	17	25.5	0	*	0	0	CN	24		0	0	0	0	*	0	0	0	0	0	10
	-- Other:																					
4804.29.10	- - Of a kind used for making cement bags	kg	3	4.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10

Vietnam Customs Tariff Schedule – 2026

4804.29.90	--- Other	kg	20	30	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	10
	- Other kraft paper and paperboard weighing 150 g/m ² or less:																				
4804.31	-- Unbleached:																				
4804.31.10	--- Electrical grade insulating kraft paper	kg	5	7.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	10
4804.31.30	--- Of a wet strength 40g to 60g, of a kind used in the manufacture of plywood adhesive tape	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	10
4804.31.40	--- Sandpaper base paper	kg	5	7.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	10
4804.31.50	--- Of a kind used for making cement bags	kg	3	4.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	10
4804.31.90	--- Other	kg	20	30	0	*	0	0	CN	0		0	0	0	0	0	2,5	2,5	0	0	10
4804.39	-- Other:																				
4804.39.10	--- Of a wet strength 40g to 60g, of a kind used in the manufacture of plywood adhesive tape	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	10
4804.39.20	--- Paper and paperboard of a kind used for making food packaging	kg	17	25.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	10
4804.39.90	--- Other	kg	18	27	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	10
	- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :																				
4804.41	-- Unbleached:																				
4804.41.10	--- Electrical grade insulating kraft paper	kg	5	7.5	0	0	0	0		0		0	0	0	0	*	0	0	0	0	10
4804.41.90	--- Other	kg	20	30	0	*	0	0	CN	24		20	0	0	0	*	2,5	2,5	0	0	10
4804.42	-- 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;																				

Vietnam Customs Tariff Schedule – 2026

4804.42.10	- - - Paper and paperboard of a kind used for making food packaging	kg	20	30	0	*	0	0	CN	0	0	0	0	0	0	0	2,5	2,5	0	0	0	10
4804.42.90	- - - Other	kg	20	30	0	*	0	0	CN	0	0	0	0	0	0	0	2,5	2,5	0	0	0	10
4804.49	- - Other:																					
4804.49.10	- - - Paper and paperboard of a kind used for making food packaging	kg	20	30	0	*	0	0	CN	0	0	0	0	0	0	0	2,5	2,5	0	0	0	10
4804.49.90	- - - Other	kg	20	30	0	*	0	0	CN	0	0	0	0	0	0	0	2,5	2,5	0	0	0	10
	- Other kraft paper and paperboard weighing 225 g/m ² or more:																					
4804.51	- - Unbleached:																					
4804.51.10	- - - Electrical grade insulating kraft paper	kg	5	7.5	0	*	0	0	CN	0	0	0	0	0	0	0	0	0	0	0	0	10
4804.51.20	- - - Pressboard weighing 600g/m ² or more	kg	5	7.5	0	*	0	0	CN	0	0	0	0	0	0	0	0	0	0	0	0	10
4804.51.30	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	kg	10	15	0	*	0	0	CN	0	0	0	0	0	0	0	0	0	0	0	0	10
4804.51.90	- - - Other	kg	20	30	0	*	0	0	CN	0	0	0	0	0	0	0	2,5	2,5	0	0	0	10
4804.52	- - 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:																					
4804.52.10	- - - Paper and paperboard of a kind used for making food packaging	kg	17	25.5	0	*	0	0	CN	0	0	0	0	0	0	0	0	0	0	0	0	10
4804.52.90	- - - Other	kg	17	25.5	0	*	0	0	CN	0	0	0	0	0	0	0	0	0	0	0	0	10
4804.59	- - Other:																					
4804.59.10	- - - Paper and paperboard of a kind used for making food packaging	kg	20	30	0	*	0	0	CN	0	0	0	0	0	0	0	2,5	2,5	0	0	0	10
4804.59.90	- - - Other	kg	20	30	0	*	0	0	CN	0	0	0	0	0	0	0	2,5	2,5	0	0	0	10

Vietnam Customs Tariff Schedule – 2026

48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter																					
	- Fluting paper :																					
4805.11.00	- - Semi-chemical fluting paper	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4805.12.00	- - Straw fluting paper	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4805.19	- - Other:																					
4805.19.10	- - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	10	15	0	*	0	0	KH, CN	0		0	0	0	0	0	0	0	0	0	0	10
4805.19.90	- - - Other	kg	10	15	0	*	0	0	KH, CN	0		0	0	0	0	0	0	0	0	0	0	10
	- Testliner (recycled liner board):																					
4805.24.00	- - Weighing 150g/m ² or less	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4805.25	- - Weighing more than 150g/m ² :																					
4805.25.10	- - - Weighing less than 225g/m ²	kg	10	15	0	*	0	0	CN	5		5	0	0	0	*	0	0	0	0	0	10
4805.25.90	- - - Other	kg	10	15	0	*	0	0	CN	5		0	0	0	0	*	0	0	0	0	0	10
4805.30	- Sulphite wrapping paper:																					
4805.30.10	- - Coloured paper of a kind used for wrapping wooden match boxes	kg	10	15	0	*	0	0	KH, CN	0		0	0	0	0	0	0	0	0	0	0	10
4805.30.90	- - Other	kg	10	15	0	*	0	0	KH, CN	0		0	0	0	0	0	0	0	0	0	0	10
4805.40.00	- Filter paper and paperboard	kg	5	7.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4805.50.00	- Felt paper and paperboard	kg	10	15	0	*	0	0	KH, CN	0		0	0	0	0	0	0	0	0	0	0	10
	- Other																					
4805.91	- - Weighing 150g/m ² or less:																					
4805.91.10	- - - Paper used as interleaf material for the packing of flat glass products, with a resin	kg	5	7.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10

Vietnam Customs Tariff Schedule – 2026

	content by weight of not more than 0.6%																					
4805.91.20	--- Of a kind used to manufacture joss paper	kg	20	30	0	*	2	0	CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4805.91.90	--- Other	kg	5	7.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4805.92	-- Weighing more than 150g/m ² but less than 225g/m ²																					
4805.92.10	- - - Multi-ply paper and paperboard	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4805.92.90	--- Other	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4805.93	-- Weighing 225g/m ² or more:																					
4805.93.10	- - - Multi-ply paper and paperboard	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4805.93.20	--- Blotting paper	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4805.93.90	--- Other	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets																					
4806.10.00	- Vegetable parchment	kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
4806.20.00	- Greaseproof paper	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4806.30.00	- Tracing paper	kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
4806.40.00	- Glassine and other glazed transparent or translucent papers	kg	5	7.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	10
4807.00.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not	kg	20	30	0	*	0	0	CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10

Vietnam Customs Tariff Schedule – 2026

	internally reinforced, in rolls or sheets																					
48.08	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																					
4808.10.00	- Corrugated paper and paperboard, whether or not perforated	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4808.40.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4808.90	- Other:																					
4808.90.20	- - Creped or crinkled paper	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4808.90.30	- - Embossed paper	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4808.90.90	- - Other	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets																					
4809.20.00	- Self-copy paper	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4809.90	- Other																					
4809.90.10	- Carbon paper or similar copying paper	kg	20	30	0	*	0	0	CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4809.90.90	- - Other	kg	20	30	0	*	0	0	CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
48.10	Paper and paperboard, coated on one or both sides with kaolin																					

Vietnam Customs Tariff Schedule – 2026

	(China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size																					
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, 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:																					
4810.13	- - In rolls:																					
4810.13.10	- - - Printed, of a kind used for self-recording apparatus, of a width of 150 mm or less																					
4810.13.10.10	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	kg	5	7.5	0	0	0	0		0		0	0	0	0	*	0	0	0	0	0	10
4810.13.10.90	- - - - Other	kg	5	7.5	0	0	0	0		0		0	0	0	0	*	0	0	0	0	0	10
	- - - Other:																					
4810.13.91	- - - - Of a width of 150 mm or less	kg	5	7.5	0	0	0	0		0		0	0	0	0	*	0	0	0	0	0	10
4810.13.99	- - - Other	kg	5	7.5	0	0	0	0		0		0	0	0	0	*	0	0	0	0	0	10
4810.14	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:																					
4810.14.10	- - - Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm:																					
4810.14.10.10	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	kg	5	7.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10

Vietnam Customs Tariff Schedule – 2026

4810.14.10.90	---- Other	kg	5	7.5	0	*	0	0		0		0	0	0	0	0	0	0	0	0	10
	--- Other:																				
4810.14.91	---- Of which no side exceeds 360 mm	kg	5	7.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	10
4810.14.99	---- Other	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
4810.19	-- Other:																				
4810.19.10	--- Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm in the unfolded state:																				
4810.19.10.10	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	kg	5	7.5	0	0	0	0		0		0	0	0	0	3,5	0	0	0	0	10
4810.19.10.90	---- Other	kg	5	7.5	0	0	0	0		0		0	0	0	0	3,5	0	0	0	0	10
4810.19.90	--- Other	kg	5	7.5	0	0	0	0		0		0	0	0	0	3,5	0	0	0	0	10
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:																				
4810.22	-- Light-weight coated paper:																				
4810.22.10	--- Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state																				
4810.22.10.10	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
4810.22.10.90	---- Other	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
4810.22.90	--- Other																				

Vietnam Customs Tariff Schedule – 2026

4810.22.90.10	---- In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
4810.22.90.90	---- Other	kg	5	7.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	10
4810.29	-- Other:																				
4810.29.10	--- Printed, of a kind used for self-recording apparatus, in rolls of width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state																				
4810.29.10.10	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
4810.29.10.90	---- Other	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
	--- Other:																				
4810.29.91	---- In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
4810.29.99	---- Other	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:																				
4810.31	-- 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, and weighing 150g/m ² or less:																				
4810.31.30	--- In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state:	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	10
4810.31.90	--- Other	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	10

Vietnam Customs Tariff Schedule – 2026

4810.32	- - 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, and weighing more than 150g/m ² :																				
4810.32.30	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state:	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
4810.32.90	- - - Other	kg	5	7.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	10
4810.39	- - Other:																				
4810.39.30	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	kg	10	15	0	*	0	0	KH, TH, CN	0		0	0	0	0	0	0	0	0	0	10
4810.39.90	- - - Other	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	10
	- Other paper and paperboard:																				
4810.92	- - Multi-ply:																				
4810.92.40	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	10
4810.92.90	- - - Other	kg	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	10
4810.99	- - Other:																				
4810.99.40	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	kg	10	15	0	*	0	0	KH, TH, CN	0		0	0	0	0	0	0	0	0	0	10
4810.99.90	- - - Other	kg	10	15	0	*	0	0	KH, TH, CN	0		0	0	0	0	0	0	0	0	0	10
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured,																				

Vietnam Customs Tariff Schedule – 2026

	surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10																					
4811.10	- Tarred, bituminised or asphalted paper and paperboard:																					
4811.10.20	-- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state																					
4811.10.20.10	--- Floor coverings made of paper or paperboard	kg	5	7.5	0	*	0	0	CN	0		0	0	0	0	0	3,1	3,1	0	0	0	10
4811.10.20.90	--- Other	kg	5	7.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4811.10.90	-- Other																					
4811.10.90.10	--- Floor coverings made of paper or paperboard	kg	5	7.5	0	*	0	0	CN	0		0	0	0	0	0	3,1	3,1	0	0	0	10
4811.10.90.90	--- Other	kg	5	7.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
	- Gummed or adhesive paper and paperboard:																					
4811.41	-- Self-adhesive:																					
4811.41.20	--- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	15	22.5	0	*	0	0		0		0	0	0	0	0	0	0	0	0	0	10
4811.41.90	--- Other	kg	15	22.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4811.49.00	-- Other:	kg	15	22.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):																					
4811.51	-- Bleached, weighing more than 150g/m ² :																					

Vietnam Customs Tariff Schedule – 2026

	--- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:																					
4811.51.31	---- Floor coverings	kg	25	37.5	0	*	0	0	CN	0		0	0	0	0	5	3,1	3,1	0	0	0	10
4811.51.39	---- Other	kg	15	22.5	0	*	0	0	KH, TH, CN	0		0	0	0	0	0	0	0	0	0	0	10
	--- Other:																					
4811.51.91	---- Floor coverings	kg	25	37.5	0	*	0	0	CN	0		0	0	0	0	5	3,1	3,1	0	0	0	10
4811.51.99	---- Other	kg	15	22.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4811.59	-- Other:																					
4811.59.20	- - - Paper and paperboard covered on both faces with transparent films of plastics and with a lining of aluminium foil, for the packaging of liquid food products	kg	3	4.5	0	0	0	0		0		0	0	0	0	5	0	0	0	0	0	10
	--- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:																					
4811.59.41	---- Floor coverings	kg	25	37.5	0	*	0	0	CN	0		0	0	0	0	5	3,1	3,1	0	0	0	10
4811.59.49	---- Other	kg	15	22.5	0	*	0	0	KH, TH, CN	0		0	0	0	0	0	0	0	0	0	0	10
	--- Other:																					
4811.59.91	---- Floor coverings	kg	25	37.5	0	*	0	0	CN	0		0	0	0	0	5	3,1	3,1	0	0	0	10
4811.59.99	---- Other	kg	15	22.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:																					

Vietnam Customs Tariff Schedule – 2026

4811.60.20	-- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	15	22.5	0	*	0	0	CN	0	0	0	0	0	0	0	0	0	0	0	10
	-- Other																				
4811.60.91	--- Floor coverings	kg	15	22.5	0	*	0	0	CN	0	0	0	0	0	0	0	0	0	0	0	10
4811.60.99	--- Other	kg	15	22.5	0	*	0	0	CN	0	0	0	0	0	0	0	0	0	0	0	10
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:																				
	-- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:																				
4811.90.41	--- Floor coverings	kg	25	37.5	0	25	2	0		0	0	0	0	0	5	3,1	3,1	0	0	0	10
4811.90.42	--- Marbled paper	kg	5	7.5	0	0	0	0		0	0	0	0	0	3,5	0	0	0	0	0	10
4811.90.49	--- Other																				
4811.90.49.10	----- Paper used for aluminium foil production	kg	5	7.5	0	0	0	0		0	0	0	0	0	3,5	0	0	0	0	0	10
4811.90.49.90	----- Other	kg	5	7.5	0	0	0	0		0	0	0	0	0	7,5	0	0	0	0	0	10
	-- Other:																				
4811.90.91	--- Floor coverings	kg	25	37.5	0	25	2	0		0	0	0	1	0	5	3,1	3,1	0	0	0	10
4811.90.92	--- Marbled paper	kg	5	7.5	0	0	0	0		0	0	0	0	0	3,5	0	0	0	0	0	10
4811.90.93	--- Other, cellulose wadding and webs of cellulose fibres																				
4811.90.93.10	----- Paper used for aluminium foil production	kg	5	7.5	0	0	0	0		0	0	0	0	0	3,5	0	0	0	0	0	10
4811.90.93.90	----- Other	kg	5	7.5	0	0	0	0		0	0	0	0	0	7,5	0	0	0	0	0	10
4811.90.99	--- Other																				
4811.90.99.10	----- Base paper of a kind used to manufacture aluminium coated paper	kg	5	7.5	0	0	0	0		0	0	0	0	0	3,5	0	0	0	0	0	10

Vietnam Customs Tariff Schedule – 2026

4811.90.99.90	---- Other	kg	5	7.5	0	0	0	0		0		0	0	0	0	7,5	0	0	0	0	0	10
4812.00.00	Filter blocks, slabs and plates, of paper pulp	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes																					
4813.10.00	- In the form of booklets or tubes	kg	20	30	0	*	0	0	CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4813.20	- In rolls of a width not exceeding 5cm																					
4813.20.10	-- Cigarette tipping paper	kg	20	30	0	*	0	0	KH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
	-- Other, uncoated:																					
4813.20.21	--- Tobacco wrapping paper	kg	20	30	0	*	0	0	KH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4813.20.22	- - - Plug wrap paper having a porosity of more than 12 cm ³ (min ⁻¹ ,cm ⁻²) in CORESTA Air Permeability unit	kg	20	30	0	*	0	0	KH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4813.20.23	--- Other plug wrap paper	kg	20	30	0	*	0	0	KH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4813.20.29	--- Other	kg	20	30	0	*	0	0	KH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
	-- Other, coated:																					
4813.20.31	--- Tobacco wrapping paper	kg	20	30	0	*	0	0	KH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4813.20.32	--- Plug wrap paper	kg	20	30	0	*	0	0	KH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4813.20.39	--- Other	kg	20	30	0	*	0	0	KH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4813.90	- Other:																					
	- - In rolls of a width exceeding 5cm, coated:																					

Vietnam Customs Tariff Schedule – 2026

4813.90.11	--- Tobacco wrapping paper	kg	20	30	0	*	0	0	CN	0	0	0	0	0	0	2,5	2,5	0	0	0	10
4813.90.12	--- Cigarette tipping paper	kg	20	30	0	*	0	0	CN	0	0	0	0	0	0	2,5	2,5	0	0	0	10
4813.90.19	--- Other	kg	20	30	0	*	0	0	CN	0	0	0	0	0	0	2,5	2,5	0	0	0	10
	-- Other																				
4813.90.91	--- Tobacco wrapping paper	kg	20	30	0	*	0	0	CN	0	0	0	0	0	0	2,5	2,5	0	0	0	10
4813.90.99	--- Other	kg	20	30	0	*	0	0	CN	0	0	0	0	0	0	2,5	2,5	0	0	0	10
48.14	Wallpaper and similar wall coverings; window transparencies of paper																				
4814.20	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics																				
4814.20.10	-- Of a width not exceeding 60 cm	kg/m	25	37.5	0	*	0	0	CN	5	5	0	0	0	*	3,1	3,1	0	0	0	10
	-- Other																				
4814.20.91	--- Photo murals	kg/m	25	37.5	0	*	0	0	CN	5	5	0	0	0	*	3,1	3,1	0	0	0	10
4814.20.99	--- Other	kg/m	25	37.5	0	*	0	0	CN	5	5	0	0	0	*	3,1	3,1	0	0	0	10
4814.90.00	- Other	kg/m	20	30	0	*	0	0	CN	5	5	0	0	0	*	2,5	2,5	0	0	0	10
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes																				
4816.20	- Self-copy paper:																				
4816.20.10	-- In rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	10	15	0	*	0	0	CN	0	0	0	0	0	0	0	0	0	0	0	10
4816.20.90	-- Other	kg	10	15	0	*	0	0	CN	0	0	0	0	0	0	0	0	0	0	0	10

Vietnam Customs Tariff Schedule – 2026

4816.90	- Other:																				
4816.90.10	-- Carbon paper	kg	20	30	0	*	0	0	CN	0	0	0	0	0	0	2,5	2,5	0	0	0	10
4816.90.20	-- Other copying paper	kg	20	30	0	*	0	0	CN	0	0	0	0	0	0	2,5	2,5	0	0	0	10
4816.90.30	-- Offset plates	kg	10	15	0	*	0	0	CN	0	0	0	0	0	0	0	0	0	0	0	10
4816.90.40	-- Heat transfer paper	kg	15	22.5	0	*	0	0	CN	0	0	0	0	0	0	2,5	2,5	0	0	0	10
4816.90.50	- - Other, in rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	20	30	0	*	0	0	CN	0	0	0	0	0	0	2,5	2,5	0	0	0	10
4816.90.90	-- Other	kg	20	30	0	*	0	0	CN	0	0	0	0	0	0	2,5	2,5	0	0	0	10
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery																				
4817.10.00	- Envelopes	kg/unit	25	37.5	0	*	0	0	CN	0	0	0	0	0	5	3,1	3,1	0	0	0	10
4817.20.00	- Letter cards, plain postcards and correspondence cards	kg/unit	25	37.5	0	*	0	0	KH, CN	0	0	0	0	0	5	3,1	3,1	0	0	0	10
4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg/unit	25	37.5	0	*	0	0	CN	0	0	0	0	0	5	3,1	3,1	0	0	0	10
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing																				

Vietnam Customs Tariff Schedule – 2026

	accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres																					
4818.10.00	- Toilet paper	kg	18	27	0	*	0	0	KH, CN	0		0	0	0	0	0	0	0	0	0	0	10
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	kg	18	27	0	18	0	5		0		0	0	0	0	*	0	0	0	0	0	10
4818.30	- Tablecloths and serviettes																					
4818.30.10	-- Tablecloths	kg	20	30	0	*	2	0	CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4818.30.20	-- Serviettes	kg	20	30	0	*	2	0	CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4818.50.00	- Articles of apparel and clothing accessories	kg	20	30	0	4	0	0	KH	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4818.90.00	- Other	kg	20	30	0	*	0	0	KH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like																					
4819.10.00	- Cartons, boxes and cases, of corrugated paper or paperboard	kg/unit	15	22.5	0	*	0	0	KH, CN	5		5	0	0	0	*	0	0	0	0	0	10
4819.20.00	- Folding cartons, boxes and cases, of non- corrugated paper or paperboard	kg/unit	15	22.5	0	*	5	0	KH, CN	5		5	0	0	0	15	0	0	0	0	0	10
4819.30.00	- Sacks and bags, having a base of a width of 40 cm or more	kg/unit	20	30	0	20	0	0	KH	0		0	0	0	0	*	2,5	2,5	0	0	0	10
4819.40.00	- Other sacks and bags, including cones	kg/unit	20	30	0	*	5	0	KH, CN	0		0	0	0	0	5	2,5	2,5	0	0	0	10
4819.50.00	- Other packing containers, including record sleeves	kg/unit	20	30	0	*	0	0	CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10

Vietnam Customs Tariff Schedule – 2026

4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg/unit	20	30	0	*	0	0	CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
48.20	Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard																					
4820.10.00	- Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg/unit	25	37.5	0	*	0	0	KH, CN	0		0	0	0	0	5	3,1	3,1	0	0	0	10
4820.20.00	- Exercise books	kg/unit	25	37.5	0	*	0	0	KH, CN	0		0	0	0	0	5	3,1	3,1	0	0	0	10
4820.30.00	- Binders (other than book covers), folders and file covers	kg/unit	25	37.5	0	*	2	0	KH, CN	0		0	0	0	0	5	3,1	3,1	0	0	0	10
4820.40.00	- Manifold business forms and interleaved carbon sets	kg/unit	25	37.5	0	25	0	0		0		0	0	0	0	5	3,1	3,1	0	0	0	10
4820.50.00	- Albums for samples or for collections	kg/unit	25	37.5	0	*	0	0	CN	0		0	0	0	0	5	3,1	3,1	0	0	0	10
4820.90.00	- Other	kg/unit	25	37.5	0	*	0	0	KH, CN	0		0	0	0	0	5	3,1	3,1	0	0	0	10
48.21	Paper and paperboard labels of all kinds, whether or not printed																					
4821.10	- Printed:																					
4821.10.10	- - Labels of a kind used for jewellery, including objects of	kg/unit	20	30	0	*	0	0	KH, CN	5		5	0	0	0	22.5	5	5	0	0	0	10

Vietnam Customs Tariff Schedule – 2026

	personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person																					
4821.10.90	- - Other	kg/unit	15	22.5	0	*	5	0	KH, CN	5		5	0	0	0	22.5	2,5	2,5	0	0	0	10
4821.90	- Other:																					
4821.90.10	- - Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	kg/unit	20	30	0	*	0	0	KH, CN	5		5	0	0	0	22.5	2,5	2,5	0	0	0	10
4821.90.90	- - Other	kg/unit	20	30	0	*	0	0	KH, CN	5		5	0	0	0	22.5	2,5	2,5	0	0	0	10
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)																					
4822.10	- Of a kind used for winding textile yarn:																					
4822.10.10	- - Cones	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
4822.10.90	- - Other	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
4822.90	- Other:																					
4822.90.10	- - Cones	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
4822.90.90	- - Other	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres																					
4823.20	- Filter paper and paperboard:																					

Vietnam Customs Tariff Schedule – 2026

4823.20.10	-- In strips, rolls or sheets	kg/unit	5	7.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4823.20.90	-- Other	kg/unit	5	7.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
4823.40	- Rolls, sheets and dials, printed for self-recording apparatus:																					
	-- For electro-medical apparatus:																					
4823.40.21	--- Cardiograph recording paper	kg/unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
4823.40.29	--- Other	kg/unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
4823.40.90	-- Other	kg/unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- Trays, dishes, plates, cups and the like, of paper or paperboard:																					
4823.61.00	-- Of bamboo	kg/unit	20	30	0	20	0	0		0		0	0	0	0	5	2,5	2,5	0	0	0	10
4823.69.00	-- Other	kg/unit	20	30	0	20	0	0		0		0	0	0	0	5	2,5	2,5	0	0	0	10
4823.70.00	- Moulded or pressed articles of paper pulp	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
4823.90	- Other:																					
4823.90.10	- - Cocooning frames for silkworms	kg/unit	20	30	0	*	0	0	KH, TH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4823.90.20	- Display cards of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	kg/unit	20	30	0	*	0	0	KH, TH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4823.90.30	- Die-cut polyethylene coated paperboard of a kind used for the manufacture of paper cups	kg/unit	20	30	0	*	0	0	KH, TH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4823.90.40	- - Paper tube sets of a kind used for the manufacture of fireworks	kg/unit	20	30	0	*	0	0	KH, TH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
	-- Kraft paper, in rolls of a width of 209mm, of a kind used as wrapper for dynamite sticks																					
4823.90.51	--- Weighing 150 g/m ² or less	kg/unit	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10

Vietnam Customs Tariff Schedule – 2026

4823.90.59	--- Other	kg/unit	10	15	0	*	0	0	CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4823.90.60	-- Punched jacquard cards	kg/unit	20	30	0	*	0	0	KH, TH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4823.90.70	--- Fans and handscreens	kg/unit	20	30	0	*	0	0	KH, TH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
	-- Other:																					
4823.90.91	--- Silicone paper	kg/unit	20	30	0	*	0	0	KH, TH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4823.90.92	--- Joss paper	kg/unit	20	30	0	*	0	0	KH, TH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4823.90.94	--- Cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass	kg/unit	20	30	0	*	0	0	KH, TH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4823.90.95	--- Floor coverings	kg/unit	20	30	0	*	0	0	KH, TH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4823.90.96	--- Other, cut to shape other than rectangular or square	kg/unit	20	30	0	*	0	0	KH, TH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
4823.90.99	--- Other	kg/unit	20	30	0	*	0	0	KH, TH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10

