Vietnam Tariff Intelligence

# Detalle del SA 4811.60.99

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|---|---|
| **Código SA** | 4811.60.99 |
| **Descripción** | Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, 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 / - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol: / - - Other: / - - - Other |
| **Unidad** | kg |
| **Generado** | 03/11/2026 21:48:21 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://vietnamtariff.com/hs-code/48116099/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 22.5 | 22,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7609 |
| Preferencial (NMF) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N7609 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7609 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-CN) | 0% (excepto CN) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-MY) | 0% (excepto MY) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 8.6 | 8,6% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo B) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 10,3 | 10,3% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |
| AHKFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo C) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E7329 |
| ATIGA | 2022 | 2022 | 0 | AT!E7282 |
| ATIGA | 2023 | 2023 | 0 | AT!F7282 |
| ATIGA | 2024 | 2024 | 0 | AT!G7282 |
| ATIGA | 2025 | 2025 | 0 | AT!H7282 |
| ATIGA | 2026 | 2026 | 0 | AT!I7282 |
| ATIGA | 2027 | 2027 | 0 | AT!J7282 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E7332 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F7332 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G7332 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H7332 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I7332 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J7332 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E7333 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F7333 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G7333 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H7333 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I7333 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J7333 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F7334 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H7288 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F7290 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G7290 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H7290 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I7290 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J7290 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K7290 |
| VKFTA | 2022 | 2022 | 0 | VK!E7318 |
| VKFTA | 2023 | 2023 | 0 | VK!F7318 |
| VKFTA | 2024 | 2024 | 0 | VK!G7318 |
| VKFTA | 2025 | 2025 | 0 | VK!H7318 |
| VKFTA | 2026 | 2026 | 0 | VK!I7318 |
| VKFTA | 2027 | 2027 | 0 | VK!J7318 |
| VCFTA | 2022 | 2022 | 3 | VC!D7364 |
| VCFTA | 2023 | 2023 | 1 | VC!E7364 |
| VCFTA | 2024 | 2024 | 0 | VC!F7364 |
| VCFTA | 2025 | 2025 | 0 | VC!G7364 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H7364 |
| VCFTA | 2027 | 2027 | 0 | VC!I7364 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D7344 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E7344 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F7344 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G7344 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H7344 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I7344 |
| AHKFTA | 2022 | 2022 | * | AKH!D7357 |
| AHKFTA | 2023 | 2023 | * | AKH!E7357 |
| AHKFTA | 2024 | 2024 | * | AKH!F7357 |
| AHKFTA | 2025 | 2025 | * | AKH!G7357 |
| AHKFTA | 2026 | 2026 | * | AKH!H7357 |
| AHKFTA | 2027 | 2027 | * | AKH!I7357 |
| EVFTA | 2022 | 2022 | 7,5 | EV-NK!D7361 |
| EVFTA | 2023 | 2023 | 5 | EV-NK!E7361 |
| EVFTA | 2024 | 2024 | 2,5 | EV-NK!F7361 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G7361 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H7361 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I7361 |
| UKVFTA | 2022 | 2022 | 7,5 | UKV!D7362 |
| UKVFTA | 2023 | 2023 | 5 | UKV!E7362 |
| UKVFTA | 2024 | 2024 | 2,5 | UKV!F7362 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G7362 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H7362 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I7362 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D7312 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E7312 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F7312 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G7312 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H7312 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I7312 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J7312 |
| RCEP A | 2022 | 2022 | 14 | RCEPT-A!D7349 |
| RCEP A | 2023 | 2023 | 13 | RCEPT-A!E7349 |
| RCEP A | 2024 | 2024 | 12 | RCEPT-A!F7349 |
| RCEP A | 2025 | 2025 | 11 | RCEPT-A!G7349 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H7349 |
| RCEP A | 2027 | 2027 | 9 | RCEPT-A!I7349 |
| RCEP B | 2022 | 2022 | 14 | B!D7349 |
| RCEP B | 2023 | 2023 | 13 | B!E7349 |
| RCEP B | 2024 | 2024 | 12 | B!F7349 |
| RCEP B | 2025 | 2025 | 11 | B!G7349 |
| RCEP B | 2026 | 2026 | 10 | B!H7349 |
| RCEP B | 2027 | 2027 | 9 | B!I7349 |
| RCEP C | 2022 | 2022 | * | C!D7349 |
| RCEP C | 2023 | 2023 | * | C!E7349 |
| RCEP C | 2024 | 2024 | * | C!F7349 |
| RCEP C | 2025 | 2025 | * | C!G7349 |
| RCEP C | 2026 | 2026 | * | C!H7349 |
| RCEP C | 2027 | 2027 | * | C!I7349 |
| RCEP D | 2022 | 2022 | 14,1 | D!D7349 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 13,1 | D!E7349 |
| RCEP D | 2024 | 2024 | 12,2 | D!F7349 |
| RCEP D | 2025 | 2025 | 11,3 | D!G7349 |
| RCEP D | 2026 | 2026 | 10,3 | D!H7349 |
| RCEP D | 2027 | 2027 | 9,4 | D!I7349 |
| RCEP E | 2022 | 2022 | 14 | E!D7352 |
| RCEP E | 2023 | 2023 | 13 | E!E7352 |
| RCEP E | 2024 | 2024 | 12 | E!F7352 |
| RCEP E | 2025 | 2025 | 11 | E!G7352 |
| RCEP E | 2026 | 2026 | 10 | E!H7352 |
| RCEP E | 2027 | 2027 | 9 | E!I7352 |
| RCEP F | 2022 | 2022 | 14 | F!D7349 |
| RCEP F | 2023 | 2023 | 13 | F!E7349 |
| RCEP F | 2024 | 2024 | 12 | F!F7349 |
| RCEP F | 2025 | 2025 | 11 | F!G7349 |
| RCEP F | 2026 | 2026 | 10 | F!H7349 |
| RCEP F | 2027 | 2027 | 9 | F!I7349 |
| VIFTA | 2024 | 2024 | 12.9 | VI!F6800 |
| VIFTA | 2025 | 2025 | 10.7 | VI!G6800 |
| VIFTA | 2026 | 2026 | 8.6 | VI!H6800 |
| VIFTA | 2027 | 2027 | 6.4 | VI!I6800 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 4811.60 has 3 lines; 4811.60.99 is distinguished from its siblings by: Other. | 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; 4811.60.91 Floor coverings | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4811.60.99. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 15% for 4811.60.99 was checked against BT2026 (cell BT2026!N7609), 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. | Cotejado con el archivo arancelario de origen |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.