Vietnam Tariff Intelligence

HS 4803.00.90 detail

HS code	4803.00.90
Description	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 / - Other
Unit	kg
Generated	02/11/2026 03:12:43
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://vietnamtariff.com/hs-code/48030090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7447
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7447
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7447
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

ACFTA	0 (-KH, CN)	0% (except KH, CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	16	16%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7157
ATIGA	2022	2022	0	AT!E7112
ATIGA	2023	2023	0	AT!F7112
ATIGA	2024	2024	0	AT!G7112
ATIGA	2025	2025	0	AT!H7112
ATIGA	2026	2026	0	AT!I7112
ATIGA	2027	2027	0	AT!J7112
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E7162
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7162
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7162
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7162

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7162
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7162
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7163
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7163
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7163
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7163
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7163
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7163
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7164
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H7118
AIFTA	30/12/2022	2022	0	AI!F7120
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7120
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7120
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7120
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7120
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7120
VKFTA	2022	2022	0	VK!E7148
VKFTA	2023	2023	0	VK!F7148
VKFTA	2024	2024	0	VK!G7148
VKFTA	2025	2025	0	VK!H7148
VKFTA	2026	2026	0	VK!I7148
VKFTA	2027	2027	0	VK!J7148
VCFTA	2022	2022	32	VC!D7194
VCFTA	2023	2023	32	VC!E7194
VCFTA	2024	2024	16	VC!F7194
VCFTA	2025	2025	16	VC!G7194

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	16	VC!H7194
VCFTA	2027	2027	16	VC!I7194
VN-EAEU	2022	2022	0	EAV!D7174
VN-EAEU	2023	2023	0	EAV!E7174
VN-EAEU	2024	2024	0	EAV!F7174
VN-EAEU	2025	2025	0	EAV!G7174
VN-EAEU	2026	2026	0	EAV!H7174
VN-EAEU	2027	2027	0	EAV!I7174
AHKFTA	2022	2022	*	AKH!D7183
AHKFTA	2023	2023	*	AKH!E7183
AHKFTA	2024	2024	*	AKH!F7183
AHKFTA	2025	2025	*	AKH!G7183
AHKFTA	2026	2026	*	AKH!H7183
AHKFTA	2027	2027	*	AKH!I7183
EVFTA	2022	2022	9	EV-NK!D7175
EVFTA	2023	2023	6	EV-NK!E7175
EVFTA	2024	2024	3	EV-NK!F7175
EVFTA	2025	2025	0	EV-NK!G7175
EVFTA	2026	2026	0	EV-NK!H7175
EVFTA	2027	2027	0	EV-NK!I7175
UKVFTA	2022	2022	9	UKV!D7176
UKVFTA	2023	2023	6	UKV!E7176
UKVFTA	2024	2024	3	UKV!F7176
UKVFTA	2025	2025	0	UKV!G7176
UKVFTA	2026	2026	0	UKV!H7176
UKVFTA	2027	2027	0	UKV!I7176

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7142
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7142
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7142
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7142
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7142
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7142
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7142
RCEP A	2022	2022	20	RCEPT-A!D7177
RCEP A	2023	2023	20	RCEPT-A!E7177
RCEP A	2024	2024	20	RCEPT-A!F7177
RCEP A	2025	2025	20	RCEPT-A!G7177
RCEP A	2026	2026	20	RCEPT-A!H7177
RCEP A	2027	2027	20	RCEPT-A!I7177
RCEP B	2022	2022	20	B!D7177
RCEP B	2023	2023	20	B!E7177
RCEP B	2024	2024	20	B!F7177
RCEP B	2025	2025	20	B!G7177
RCEP B	2026	2026	20	B!H7177
RCEP B	2027	2027	20	B!I7177
RCEP C	2022	2022	*	C!D7177
RCEP C	2023	2023	*	C!E7177
RCEP C	2024	2024	*	C!F7177
RCEP C	2025	2025	*	C!G7177
RCEP C	2026	2026	*	C!H7177
RCEP C	2027	2027	*	C!I7177
RCEP D	2022	2022	20	D!D7177

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E7177
RCEP D	2024	2024	20	D!F7177
RCEP D	2025	2025	20	D!G7177
RCEP D	2026	2026	20	D!H7177
RCEP D	2027	2027	20	D!I7177
RCEP E	2022	2022	20	E!D7180
RCEP E	2023	2023	20	E!E7180
RCEP E	2024	2024	20	E!F7180
RCEP E	2025	2025	20	E!G7180
RCEP E	2026	2026	20	E!H7180
RCEP E	2027	2027	20	E!I7180
RCEP F	2022	2022	20	F!D7177
RCEP F	2023	2023	20	F!E7177
RCEP F	2024	2024	20	F!F7177
RCEP F	2025	2025	20	F!G7177
RCEP F	2026	2026	20	F!H7177
RCEP F	2027	2027	20	F!I7177
VIFTA	2024	2024	16	VI!F6638
VIFTA	2025	2025	12	VI!G6638
VIFTA	2026	2026	8	VI!H6638
VIFTA	2027	2027	4	VI!I6638

Advisory & warnings

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

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4803.00 has 2 lines; 4803.00.90 is distinguished from its siblings by: Other.	4803.00.30 Cellulose wadding or webs of cellulose fibres	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 4803.00.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 20% for 4803.00.90 was checked against BT2026 (cell BT2026!N7447), 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

Item policy

Item policy
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.