Vietnam Tariff Intelligence

HS 4811.59.49 detail

HS code	4811.59.49
Description	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 plastics (excluding adhesives): / - - Other: / - - - 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: / - - - - Other
Unit	kg
Generated	05/11/2026 02:22:44
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/48115949/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7601
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N7601
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7601
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status

AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0 (-KH, TH, CN)	0% (except KH, TH, 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(-KH)	0% (except KH)	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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,3	10.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	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
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!E7321
ATIGA	2022	2022	0	AT!E7274
ATIGA	2023	2023	0	AT!F7274
ATIGA	2024	2024	0	AT!G7274
ATIGA	2025	2025	0	AT!H7274
ATIGA	2026	2026	0	AT!I7274
ATIGA	2027	2027	0	AT!J7274
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7324
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7324
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7324
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7324

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7324
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7324
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7325
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7325
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7325
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7325
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7325
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7325
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7326
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7280
AIFTA	30/12/2022	2022	0	AI!F7282
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7282
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7282
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7282
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7282
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7282
VKFTA	2022	2022	0	VK!E7310
VKFTA	2023	2023	0	VK!F7310
VKFTA	2024	2024	0	VK!G7310
VKFTA	2025	2025	0	VK!H7310
VKFTA	2026	2026	0	VK!I7310
VKFTA	2027	2027	0	VK!J7310
VCFTA	2022	2022	3	VC!D7356
VCFTA	2023	2023	1	VC!E7356
VCFTA	2024	2024	0	VC!F7356
VCFTA	2025	2025	0	VC!G7356

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7356
VCFTA	2027	2027	0	VC!I7356
VN-EAEU	2022	2022	0	EAV!D7336
VN-EAEU	2023	2023	0	EAV!E7336
VN-EAEU	2024	2024	0	EAV!F7336
VN-EAEU	2025	2025	0	EAV!G7336
VN-EAEU	2026	2026	0	EAV!H7336
VN-EAEU	2027	2027	0	EAV!I7336
AHKFTA	2022	2022	*	AKH!D7349
AHKFTA	2023	2023	*	AKH!E7349
AHKFTA	2024	2024	*	AKH!F7349
AHKFTA	2025	2025	*	AKH!G7349
AHKFTA	2026	2026	*	AKH!H7349
AHKFTA	2027	2027	*	AKH!I7349
EVFTA	2022	2022	7,5	EV-NK!D7353
EVFTA	2023	2023	5	EV-NK!E7353
EVFTA	2024	2024	2,5	EV-NK!F7353
EVFTA	2025	2025	0	EV-NK!G7353
EVFTA	2026	2026	0	EV-NK!H7353
EVFTA	2027	2027	0	EV-NK!I7353
UKVFTA	2022	2022	7,5	UKV!D7354
UKVFTA	2023	2023	5	UKV!E7354
UKVFTA	2024	2024	2,5	UKV!F7354
UKVFTA	2025	2025	0	UKV!G7354
UKVFTA	2026	2026	0	UKV!H7354
UKVFTA	2027	2027	0	UKV!I7354

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7304
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7304
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7304
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7304
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7304
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7304
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7304
RCEP A	2022	2022	14	RCEPT-A!D7341
RCEP A	2023	2023	13	RCEPT-A!E7341
RCEP A	2024	2024	12	RCEPT-A!F7341
RCEP A	2025	2025	11	RCEPT-A!G7341
RCEP A	2026	2026	10	RCEPT-A!H7341
RCEP A	2027	2027	9	RCEPT-A!I7341
RCEP B	2022	2022	14	B!D7341
RCEP B	2023	2023	13	B!E7341
RCEP B	2024	2024	12	B!F7341
RCEP B	2025	2025	11	B!G7341
RCEP B	2026	2026	10	B!H7341
RCEP B	2027	2027	9	B!I7341
RCEP C	2022	2022	*	C!D7341
RCEP C	2023	2023	*	C!E7341
RCEP C	2024	2024	*	C!F7341
RCEP C	2025	2025	*	C!G7341
RCEP C	2026	2026	*	C!H7341
RCEP C	2027	2027	*	C!I7341
RCEP D	2022	2022	14,1	D!D7341

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	13,1	D!E7341
RCEP D	2024	2024	12,2	D!F7341
RCEP D	2025	2025	11,3	D!G7341
RCEP D	2026	2026	10,3	D!H7341
RCEP D	2027	2027	9,4	D!I7341
RCEP E	2022	2022	14	E!D7344
RCEP E	2023	2023	13	E!E7344
RCEP E	2024	2024	12	E!F7344
RCEP E	2025	2025	11	E!G7344
RCEP E	2026	2026	10	E!H7344
RCEP E	2027	2027	9	E!I7344
RCEP F	2022	2022	14	F!D7341
RCEP F	2023	2023	13	F!E7341
RCEP F	2024	2024	12	F!F7341
RCEP F	2025	2025	11	F!G7341
RCEP F	2026	2026	10	F!H7341
RCEP F	2027	2027	9	F!I7341
VIFTA	2024	2024	13.5	VI!F6792
VIFTA	2025	2025	12	VI!G6792
VIFTA	2026	2026	10.5	VI!H6792
VIFTA	2027	2027	9	VI!I6792

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 4811.59 has 5 lines; 4811.59.49 is distinguished from its siblings by: 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; 4811.59.41 Floor coverings; 4811.59.91 Floor coverings; 4811.59.99 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 4811.59.49. 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 15% for 4811.59.49 was checked against BT2026 (cell BT2026!N7601), 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.