

HS 4811.60.99 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 4811.60.99                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 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 wax, paraffin wax, stearin, oil or glycerol: / - - Other: / - - - Other |
| Unit                | kg                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Generated           | 01/11/2026 19:28:55                                                                                                                                                                                                                                                                                                                                                                                                            |
| 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                | <a href="https://vietnamtariff.com/hs-code/48116099/">https://vietnamtariff.com/hs-code/48116099/</a>                                                                                                                                                                                                                                                                                                                          |

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!K7609 |
| Preferential (MFN)   | 15           | 15%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N7609 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7609 |
| 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<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA             | 0 (-CN) | 0% (except<br>CN) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AIFTA             | 0       | 0%                | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad valorem |
| AJCEP             | 0       | 0%                | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA             | 0(-MY)  | 0% (except<br>MY) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA             | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP             | 0       | 0%                | Consolidated<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| EVFTA             | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA            | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |
| VCFTA             | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | VC                                   | 112/2022/NĐ-<br>CP | Ad valorem |
| VJEPA             | 0       | 0%                | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | JV · Form VJ                         | 124/2022/NĐ-<br>CP | Ad valorem |
| VKFTA             | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | VK                                   | 125/2022/NĐ-<br>CP | Ad valorem |
| VN-EAEU           | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | EAV                                  | 113/2022/NĐ-<br>CP | Ad valorem |
| VN-LAO            | 0       | 0%                | Consolidated<br>BT2026 |                                           | S                                    | 206/2025/NĐ-<br>CP | Ad valorem |
| VIFTA             | 8.6     | 8.6%              | Consolidated<br>BT2026 | 2026                                      | Form VI (verify)                     | 131/2024/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>A) | 10      | 10%               | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>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       |
| 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!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     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| 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     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| 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    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| 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    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| 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 |

### 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 4811.60 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.              | 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 4811.60.99. 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 4811.60.99 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. | 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.