Vietnam Tariff Intelligence

HS 4811.90.91 detail

HS code	4811.90.91
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 / - Other paper, paperboard, cellulose wadding and webs of cellulose fibres: / - - Other: / - - - Floor coverings
Unit	kg
Generated	02/11/2026 10:37:49
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/48119091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7616
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N7616
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7616
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7336

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7289
ATIGA	2023	2023	0	AT!F7289
ATIGA	2024	2024	0	AT!G7289
ATIGA	2025	2025	0	AT!H7289
ATIGA	2026	2026	0	AT!I7289
ATIGA	2027	2027	0	AT!J7289
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7339
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7339
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7339
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7339
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7339
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7339
VJEPA	30/12/2022 - 31/3/2023	2022	1	VJ!E7340
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F7340
VJEPA	01/4/2024 - 31/3/2025	2024	1	VJ!G7340
VJEPA	01/4/2025 - 31/3/2026	2025	1	VJ!H7340
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7340
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7340
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7341
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7295
AIFTA	30/12/2022	2022	5	AI!F7299
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G7299
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H7299
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I7299
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J7299
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K7299

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7325
VKFTA	2023	2023	0	VK!F7325
VKFTA	2024	2024	0	VK!G7325
VKFTA	2025	2025	0	VK!H7325
VKFTA	2026	2026	0	VK!I7325
VKFTA	2027	2027	0	VK!J7325
VCFTA	2022	2022	10	VC!D7371
VCFTA	2023	2023	8	VC!E7371
VCFTA	2024	2024	6	VC!F7371
VCFTA	2025	2025	4	VC!G7371
VCFTA	2026	2026	2	VC!H7371
VCFTA	2027	2027	0	VC!I7371
VN-EAEU	2022	2022	0	EAV!D7351
VN-EAEU	2023	2023	0	EAV!E7351
VN-EAEU	2024	2024	0	EAV!F7351
VN-EAEU	2025	2025	0	EAV!G7351
VN-EAEU	2026	2026	0	EAV!H7351
VN-EAEU	2027	2027	0	EAV!I7351
AHKFTA	2022	2022	25	AKH!D7364
AHKFTA	2023	2023	25	AKH!E7364
AHKFTA	2024	2024	25	AKH!F7364
AHKFTA	2025	2025	25	AKH!G7364
AHKFTA	2026	2026	25	AKH!H7364
AHKFTA	2027	2027	25	AKH!I7364
EVFTA	2022	2022	15,6	EV-NK!D7368
EVFTA	2023	2023	12,5	EV-NK!E7368

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	9,3	EV-NK!F7368
EVFTA	2025	2025	6,2	EV-NK!G7368
EVFTA	2026	2026	3,1	EV-NK!H7368
EVFTA	2027	2027	0	EV-NK!I7368
UKVFTA	2022	2022	15,6	UKV!D7369
UKVFTA	2023	2023	12,5	UKV!E7369
UKVFTA	2024	2024	9,3	UKV!F7369
UKVFTA	2025	2025	6,2	UKV!G7369
UKVFTA	2026	2026	3,1	UKV!H7369
UKVFTA	2027	2027	0	UKV!I7369
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7319
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7319
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7319
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7319
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7319
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7319
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7319
RCEP A	2022	2022	22,5	RCEPT-A!D7356
RCEP A	2023	2023	20	RCEPT-A!E7356
RCEP A	2024	2024	17,5	RCEPT-A!F7356
RCEP A	2025	2025	15	RCEPT-A!G7356
RCEP A	2026	2026	12,5	RCEPT-A!H7356
RCEP A	2027	2027	10	RCEPT-A!I7356
RCEP B	2022	2022	22,5	B!D7356
RCEP B	2023	2023	20	B!E7356
RCEP B	2024	2024	17,5	B!F7356

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G7356
RCEP B	2026	2026	12,5	B!H7356
RCEP B	2027	2027	10	B!I7356
RCEP C	2022	2022	22,5	C!D7356
RCEP C	2023	2023	20	C!E7356
RCEP C	2024	2024	17,5	C!F7356
RCEP C	2025	2025	15	C!G7356
RCEP C	2026	2026	12,5	C!H7356
RCEP C	2027	2027	10	C!I7356
RCEP D	2022	2022	22,7	D!D7356
RCEP D	2023	2023	20,5	D!E7356
RCEP D	2024	2024	18,2	D!F7356
RCEP D	2025	2025	15,9	D!G7356
RCEP D	2026	2026	13,6	D!H7356
RCEP D	2027	2027	11,4	D!I7356
RCEP E	2022	2022	22,5	E!D7359
RCEP E	2023	2023	20	E!E7359
RCEP E	2024	2024	17,5	E!F7359
RCEP E	2025	2025	15	E!G7359
RCEP E	2026	2026	12,5	E!H7359
RCEP E	2027	2027	10	E!I7359
RCEP F	2022	2022	22,5	F!D7356
RCEP F	2023	2023	20	F!E7356
RCEP F	2024	2024	17,5	F!F7356
RCEP F	2025	2025	15	F!G7356
RCEP F	2026	2026	12,5	F!H7356

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I7356
VIFTA	2024	2024	21.4	VI!F6807
VIFTA	2025	2025	17.9	VI!G6807
VIFTA	2026	2026	14.3	VI!H6807
VIFTA	2027	2027	10.7	VI!I6807

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 4811.90 has 7 lines; 4811.90.91 is distinguished from its siblings by: Floor coverings.	4811.90.41 Floor coverings; 4811.90.42 Marbled paper; 4811.90.49 Other; 4811.90.92 Marbled paper; 4811.90.93 Other, cellulose wadding and webs of cellulose fibres; 4811.90.99 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 4811.90.91. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 25% for 4811.90.91 was checked against BT2026 (cell BT2026!N7616), 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.