Vietnam Tariff Intelligence

HS 4813.90.91 detail

HS code	4813.90.91
Description	Cigarette paper, whether or not cut to size or in the form of booklets or tubes / - Other: / - - Other: / - - - Tobacco wrapping paper
Unit	kg
Generated	08/11/2026 05:58:41
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/48139091/

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!K7640
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7640
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7640
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-CN)	0% (except 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
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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E7362
ATIGA	2022	2022	0	AT!E7315
ATIGA	2023	2023	0	AT!F7315
ATIGA	2024	2024	0	AT!G7315
ATIGA	2025	2025	0	AT!H7315
ATIGA	2026	2026	0	AT!I7315
ATIGA	2027	2027	0	AT!J7315
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7365
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7365
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7365

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7365
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7365
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7365
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7366
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7366
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7366
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7366
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7366
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7366
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7367
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7321
AIFTA	30/12/2022	2022	0	AI!F7329
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7329
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7329
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7329
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7329
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7329
VKFTA	2022	2022	0	VK!E7351
VKFTA	2023	2023	0	VK!F7351
VKFTA	2024	2024	0	VK!G7351
VKFTA	2025	2025	0	VK!H7351
VKFTA	2026	2026	0	VK!I7351
VKFTA	2027	2027	0	VK!J7351
VCFTA	2022	2022	5	VC!D7397
VCFTA	2023	2023	2	VC!E7397
VCFTA	2024	2024	0	VC!F7397

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7397
VCFTA	2026	2026	0	VC!H7397
VCFTA	2027	2027	0	VC!I7397
VN-EAEU	2022	2022	0	EAV!D7377
VN-EAEU	2023	2023	0	EAV!E7377
VN-EAEU	2024	2024	0	EAV!F7377
VN-EAEU	2025	2025	0	EAV!G7377
VN-EAEU	2026	2026	0	EAV!H7377
VN-EAEU	2027	2027	0	EAV!I7377
AHKFTA	2022	2022	*	AKH!D7390
AHKFTA	2023	2023	*	AKH!E7390
AHKFTA	2024	2024	*	AKH!F7390
AHKFTA	2025	2025	*	AKH!G7390
AHKFTA	2026	2026	*	AKH!H7390
AHKFTA	2027	2027	*	AKH!I7390
EVFTA	2022	2022	12,5	EV-NK!D7394
EVFTA	2023	2023	10	EV-NK!E7394
EVFTA	2024	2024	7,5	EV-NK!F7394
EVFTA	2025	2025	5	EV-NK!G7394
EVFTA	2026	2026	2,5	EV-NK!H7394
EVFTA	2027	2027	0	EV-NK!I7394
UKVFTA	2022	2022	12,5	UKV!D7395
UKVFTA	2023	2023	10	UKV!E7395
UKVFTA	2024	2024	7,5	UKV!F7395
UKVFTA	2025	2025	5	UKV!G7395
UKVFTA	2026	2026	2,5	UKV!H7395

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7395
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7345
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7345
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7345
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7345
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7345
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7345
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7345
RCEP A	2022	2022	19	RCEPT-A!D7382
RCEP A	2023	2023	18	RCEPT-A!E7382
RCEP A	2024	2024	17	RCEPT-A!F7382
RCEP A	2025	2025	16	RCEPT-A!G7382
RCEP A	2026	2026	15	RCEPT-A!H7382
RCEP A	2027	2027	14	RCEPT-A!I7382
RCEP B	2022	2022	20	B!D7382
RCEP B	2023	2023	20	B!E7382
RCEP B	2024	2024	20	B!F7382
RCEP B	2025	2025	20	B!G7382
RCEP B	2026	2026	20	B!H7382
RCEP B	2027	2027	20	B!I7382
RCEP C	2022	2022	*	C!D7382
RCEP C	2023	2023	*	C!E7382
RCEP C	2024	2024	*	C!F7382
RCEP C	2025	2025	*	C!G7382
RCEP C	2026	2026	*	C!H7382
RCEP C	2027	2027	*	C!I7382

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D7382
RCEP D	2023	2023	20	D!E7382
RCEP D	2024	2024	20	D!F7382
RCEP D	2025	2025	20	D!G7382
RCEP D	2026	2026	20	D!H7382
RCEP D	2027	2027	20	D!I7382
RCEP E	2022	2022	20	E!D7385
RCEP E	2023	2023	20	E!E7385
RCEP E	2024	2024	20	E!F7385
RCEP E	2025	2025	20	E!G7385
RCEP E	2026	2026	20	E!H7385
RCEP E	2027	2027	20	E!I7385
RCEP F	2022	2022	20	F!D7382
RCEP F	2023	2023	20	F!E7382
RCEP F	2024	2024	20	F!F7382
RCEP F	2025	2025	20	F!G7382
RCEP F	2026	2026	20	F!H7382
RCEP F	2027	2027	20	F!I7382
VIFTA	2024	2024	18	VI!F6831
VIFTA	2025	2025	16	VI!G6831
VIFTA	2026	2026	14	VI!H6831
VIFTA	2027	2027	12	VI!I6831

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): Mã HS nguyên liệu thuốc lá, giấy cuốn thuốc là (08/2023/TT-BCT - PL4)		08/2023/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	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 4813.90 has 5 lines; 4813.90.91 is distinguished from its siblings by: Tobacco wrapping paper.	4813.90.11 Tobacco wrapping paper; 4813.90.12 Cigarette tipping paper; 4813.90.19 Other; 4813.90.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4813.90.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4813.90.91	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 4813.90.91. 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 4813.90.91 was checked against BT2026 (cell BT2026!N7640), 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
Mã HS nguyên liệu thuốc lá, giấy cuốn thuốc là (08/2023/TT-BCT - PL4)

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.