Vietnam Tariff Intelligence

HS 4818.10.00 detail

HS code	4818.10.00
Description	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres / - Toilet paper
Unit	kg
Generated	02/11/2026 12:25:13
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/48181000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	27	27%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7665
Preferential (MFN)	18	18%	26/2023/NĐ-CP	2023-07-15	BT2026!N7665
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7665
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, 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(-LA)	0% (except LA)	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
VIFTA	10.3	10.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	13,5	13.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	18	18%	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!E7391
ATIGA	2022	2022	0	AT!E7344
ATIGA	2023	2023	0	AT!F7344
ATIGA	2024	2024	0	AT!G7344
ATIGA	2025	2025	0	AT!H7344
ATIGA	2026	2026	0	AT!I7344
ATIGA	2027	2027	0	AT!J7344
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7394
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7394
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7394
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7394

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7394
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7394
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7395
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7395
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7395
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7395
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7395
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7395
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7396
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7350
AIFTA	30/12/2022	2022	0	AI!F7358
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7358
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7358
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7358
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7358
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7358
VKFTA	2022	2022	0	VK!E7380
VKFTA	2023	2023	0	VK!F7380
VKFTA	2024	2024	0	VK!G7380
VKFTA	2025	2025	0	VK!H7380
VKFTA	2026	2026	0	VK!I7380
VKFTA	2027	2027	0	VK!J7380
VCFTA	2022	2022	5	VC!D7426
VCFTA	2023	2023	2	VC!E7426
VCFTA	2024	2024	0	VC!F7426
VCFTA	2025	2025	0	VC!G7426

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7426
VCFTA	2027	2027	0	VC!I7426
VN-EAEU	2022	2022	0	EAV!D7406
VN-EAEU	2023	2023	0	EAV!E7406
VN-EAEU	2024	2024	0	EAV!F7406
VN-EAEU	2025	2025	0	EAV!G7406
VN-EAEU	2026	2026	0	EAV!H7406
VN-EAEU	2027	2027	0	EAV!I7406
AHKFTA	2022	2022	*	AKH!D7419
AHKFTA	2023	2023	*	AKH!E7419
AHKFTA	2024	2024	*	AKH!F7419
AHKFTA	2025	2025	*	AKH!G7419
AHKFTA	2026	2026	*	AKH!H7419
AHKFTA	2027	2027	*	AKH!I7419
EVFTA	2022	2022	9	EV-NK!D7423
EVFTA	2023	2023	6	EV-NK!E7423
EVFTA	2024	2024	3	EV-NK!F7423
EVFTA	2025	2025	0	EV-NK!G7423
EVFTA	2026	2026	0	EV-NK!H7423
EVFTA	2027	2027	0	EV-NK!I7423
UKVFTA	2022	2022	9	UKV!D7424
UKVFTA	2023	2023	6	UKV!E7424
UKVFTA	2024	2024	3	UKV!F7424
UKVFTA	2025	2025	0	UKV!G7424
UKVFTA	2026	2026	0	UKV!H7424
UKVFTA	2027	2027	0	UKV!I7424

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7374
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7374
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7374
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7374
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7374
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7374
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7374
RCEP A	2022	2022	17,1	RCEPT-A!D7411
RCEP A	2023	2023	16,2	RCEPT-A!E7411
RCEP A	2024	2024	15,3	RCEPT-A!F7411
RCEP A	2025	2025	14,4	RCEPT-A!G7411
RCEP A	2026	2026	13,5	RCEPT-A!H7411
RCEP A	2027	2027	12,6	RCEPT-A!I7411
RCEP B	2022	2022	18	B!D7411
RCEP B	2023	2023	18	B!E7411
RCEP B	2024	2024	18	B!F7411
RCEP B	2025	2025	18	B!G7411
RCEP B	2026	2026	18	B!H7411
RCEP B	2027	2027	18	B!I7411
RCEP C	2022	2022	*	C!D7411
RCEP C	2023	2023	*	C!E7411
RCEP C	2024	2024	*	C!F7411
RCEP C	2025	2025	*	C!G7411
RCEP C	2026	2026	*	C!H7411
RCEP C	2027	2027	*	C!I7411
RCEP D	2022	2022	18	D!D7411

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	18	D!E7411
RCEP D	2024	2024	18	D!F7411
RCEP D	2025	2025	18	D!G7411
RCEP D	2026	2026	18	D!H7411
RCEP D	2027	2027	18	D!I7411
RCEP E	2022	2022	18	E!D7414
RCEP E	2023	2023	18	E!E7414
RCEP E	2024	2024	18	E!F7414
RCEP E	2025	2025	18	E!G7414
RCEP E	2026	2026	18	E!H7414
RCEP E	2027	2027	18	E!I7414
RCEP F	2022	2022	18	F!D7411
RCEP F	2023	2023	18	F!E7411
RCEP F	2024	2024	18	F!F7411
RCEP F	2025	2025	18	F!G7411
RCEP F	2026	2026	18	F!H7411
RCEP F	2027	2027	18	F!I7411
VIFTA	2024	2024	15,4	VI!F6856
VIFTA	2025	2025	12.9	VI!G6856
VIFTA	2026	2026	10.3	VI!H6856
VIFTA	2027	2027	7.7	VI!I6856

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	RCEP (Annex B) 18%, RCEP (Annex D) 18%, RCEP (Annex E) 18%, RCEP (Annex F) 18%: the preferential rate is equal to or higher than the MFN rate (18%) in the source tariff – claiming the FTA brings no saving.	MFN 18%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 4818.10.00. 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 18% for 4818.10.00 was checked against BT2026 (cell BT2026!N7665), 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.