Vietnam Tariff Intelligence

HS 4818.30.20 detail

HS code	4818.30.20
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 / - Tablecloths and serviettes: / - - Serviettes
Unit	kg
Generated	08/11/2026 05:23:11
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/48183020/

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!K7669
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7669
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7669
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 (-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(-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
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	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
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

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!E7395
ATIGA	2022	2022	0	AT!E7348
ATIGA	2023	2023	0	AT!F7348
ATIGA	2024	2024	0	AT!G7348
ATIGA	2025	2025	0	AT!H7348
ATIGA	2026	2026	0	AT!I7348
ATIGA	2027	2027	0	AT!J7348
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7398
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7398
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7398
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7398

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7398
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7398
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7399
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7399
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7399
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7399
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7399
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7399
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7400
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7354
AIFTA	30/12/2022	2022	0	AI!F7362
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7362
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7362
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7362
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7362
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7362
VKFTA	2022	2022	0	VK!E7384
VKFTA	2023	2023	0	VK!F7384
VKFTA	2024	2024	0	VK!G7384
VKFTA	2025	2025	0	VK!H7384
VKFTA	2026	2026	0	VK!I7384
VKFTA	2027	2027	0	VK!J7384
VCFTA	2022	2022	10	VC!D7430
VCFTA	2023	2023	8	VC!E7430
VCFTA	2024	2024	6	VC!F7430
VCFTA	2025	2025	4	VC!G7430

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	2	VC!H7430
VCFTA	2027	2027	0	VC!I7430
VN-EAEU	2022	2022	0	EAV!D7410
VN-EAEU	2023	2023	0	EAV!E7410
VN-EAEU	2024	2024	0	EAV!F7410
VN-EAEU	2025	2025	0	EAV!G7410
VN-EAEU	2026	2026	0	EAV!H7410
VN-EAEU	2027	2027	0	EAV!I7410
AHKFTA	2022	2022	*	AKH!D7423
AHKFTA	2023	2023	*	AKH!E7423
AHKFTA	2024	2024	*	AKH!F7423
AHKFTA	2025	2025	*	AKH!G7423
AHKFTA	2026	2026	*	AKH!H7423
AHKFTA	2027	2027	*	AKH!I7423
EVFTA	2022	2022	12,5	EV-NK!D7427
EVFTA	2023	2023	10	EV-NK!E7427
EVFTA	2024	2024	7,5	EV-NK!F7427
EVFTA	2025	2025	5	EV-NK!G7427
EVFTA	2026	2026	2,5	EV-NK!H7427
EVFTA	2027	2027	0	EV-NK!I7427
UKVFTA	2022	2022	12,5	UKV!D7428
UKVFTA	2023	2023	10	UKV!E7428
UKVFTA	2024	2024	7,5	UKV!F7428
UKVFTA	2025	2025	5	UKV!G7428
UKVFTA	2026	2026	2,5	UKV!H7428
UKVFTA	2027	2027	0	UKV!I7428

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7378
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7378
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7378
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7378
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7378
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7378
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7378
RCEP A	2022	2022	19	RCEPT-A!D7415
RCEP A	2023	2023	18	RCEPT-A!E7415
RCEP A	2024	2024	17	RCEPT-A!F7415
RCEP A	2025	2025	16	RCEPT-A!G7415
RCEP A	2026	2026	15	RCEPT-A!H7415
RCEP A	2027	2027	14	RCEPT-A!I7415
RCEP B	2022	2022	20	B!D7415
RCEP B	2023	2023	20	B!E7415
RCEP B	2024	2024	20	B!F7415
RCEP B	2025	2025	20	B!G7415
RCEP B	2026	2026	20	B!H7415
RCEP B	2027	2027	20	B!I7415
RCEP C	2022	2022	*	C!D7415
RCEP C	2023	2023	*	C!E7415
RCEP C	2024	2024	*	C!F7415
RCEP C	2025	2025	*	C!G7415
RCEP C	2026	2026	*	C!H7415
RCEP C	2027	2027	*	C!I7415
RCEP D	2022	2022	20	D!D7415

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E7415
RCEP D	2024	2024	20	D!F7415
RCEP D	2025	2025	20	D!G7415
RCEP D	2026	2026	20	D!H7415
RCEP D	2027	2027	20	D!I7415
RCEP E	2022	2022	20	E!D7418
RCEP E	2023	2023	20	E!E7418
RCEP E	2024	2024	20	E!F7418
RCEP E	2025	2025	20	E!G7418
RCEP E	2026	2026	20	E!H7418
RCEP E	2027	2027	20	E!I7418
RCEP F	2022	2022	20	F!D7415
RCEP F	2023	2023	20	F!E7415
RCEP F	2024	2024	20	F!F7415
RCEP F	2025	2025	20	F!G7415
RCEP F	2026	2026	20	F!H7415
RCEP F	2027	2027	20	F!I7415
VIFTA	2024	2024	17.1	VI!F6860
VIFTA	2025	2025	14.3	VI!G6860
VIFTA	2026	2026	11.4	VI!H6860
VIFTA	2027	2027	8.6	VI!I6860

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) 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 4818.30 has 2 lines; 4818.30.20 is distinguished from its siblings by: Serviettes.	4818.30.10 Tablecloths	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 4818.30.20. 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 4818.30.20 was checked against BT2026 (cell BT2026!N7669), 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.