Vietnam Tariff Intelligence

HS 4818.50.00 detail

HS code	4818.50.00
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 / - Articles of apparel and clothing accessories
Unit	kg
Generated	03/11/2026 19:34:19
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/48185000/

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!K7670
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7670
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7670
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)	0% (except KH)	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(-KH, LA)	0% (except KH, 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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E7396
ATIGA	2022	2022	0	AT!E7349
ATIGA	2023	2023	0	AT!F7349
ATIGA	2024	2024	0	AT!G7349
ATIGA	2025	2025	0	AT!H7349
ATIGA	2026	2026	0	AT!I7349
ATIGA	2027	2027	0	AT!J7349
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7399
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7399
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7399
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7399

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7399
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7399
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7400
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7400
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7400
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7400
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7400
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7400
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7401
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7355
AIFTA	30/12/2022	2022	0	AI!F7363
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7363
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7363
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7363
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7363
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7363
VKFTA	2022	2022	0	VK!E7385
VKFTA	2023	2023	0	VK!F7385
VKFTA	2024	2024	0	VK!G7385
VKFTA	2025	2025	0	VK!H7385
VKFTA	2026	2026	0	VK!I7385
VKFTA	2027	2027	0	VK!J7385
VCFTA	2022	2022	5	VC!D7431
VCFTA	2023	2023	3	VC!E7431
VCFTA	2024	2024	0	VC!F7431
VCFTA	2025	2025	0	VC!G7431

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7431
VCFTA	2027	2027	0	VC!I7431
VN-EAEU	2022	2022	0	EAV!D7411
VN-EAEU	2023	2023	0	EAV!E7411
VN-EAEU	2024	2024	0	EAV!F7411
VN-EAEU	2025	2025	0	EAV!G7411
VN-EAEU	2026	2026	0	EAV!H7411
VN-EAEU	2027	2027	0	EAV!I7411
AHKFTA	2022	2022	12	AKH!D7424
AHKFTA	2023	2023	8	AKH!E7424
AHKFTA	2024	2024	8	AKH!F7424
AHKFTA	2025	2025	4	AKH!G7424
AHKFTA	2026	2026	4	AKH!H7424
AHKFTA	2027	2027	0	AKH!I7424
EVFTA	2022	2022	12,5	EV-NK!D7428
EVFTA	2023	2023	10	EV-NK!E7428
EVFTA	2024	2024	7,5	EV-NK!F7428
EVFTA	2025	2025	5	EV-NK!G7428
EVFTA	2026	2026	2,5	EV-NK!H7428
EVFTA	2027	2027	0	EV-NK!I7428
UKVFTA	2022	2022	12,5	UKV!D7429
UKVFTA	2023	2023	10	UKV!E7429
UKVFTA	2024	2024	7,5	UKV!F7429
UKVFTA	2025	2025	5	UKV!G7429
UKVFTA	2026	2026	2,5	UKV!H7429
UKVFTA	2027	2027	0	UKV!I7429

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7379
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7379
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7379
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7379
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7379
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7379
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7379
RCEP A	2022	2022	0	RCEPT-A!D7416
RCEP A	2023	2023	0	RCEPT-A!E7416
RCEP A	2024	2024	0	RCEPT-A!F7416
RCEP A	2025	2025	0	RCEPT-A!G7416
RCEP A	2026	2026	0	RCEPT-A!H7416
RCEP A	2027	2027	0	RCEPT-A!I7416
RCEP B	2022	2022	0	B!D7416
RCEP B	2023	2023	0	B!E7416
RCEP B	2024	2024	0	B!F7416
RCEP B	2025	2025	0	B!G7416
RCEP B	2026	2026	0	B!H7416
RCEP B	2027	2027	0	B!I7416
RCEP C	2022	2022	0	C!D7416
RCEP C	2023	2023	0	C!E7416
RCEP C	2024	2024	0	C!F7416
RCEP C	2025	2025	0	C!G7416
RCEP C	2026	2026	0	C!H7416
RCEP C	2027	2027	0	C!I7416
RCEP D	2022	2022	0	D!D7416

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E7416
RCEP D	2024	2024	0	D!F7416
RCEP D	2025	2025	0	D!G7416
RCEP D	2026	2026	0	D!H7416
RCEP D	2027	2027	0	D!I7416
RCEP E	2022	2022	0	E!D7419
RCEP E	2023	2023	0	E!E7419
RCEP E	2024	2024	0	E!F7419
RCEP E	2025	2025	0	E!G7419
RCEP E	2026	2026	0	E!H7419
RCEP E	2027	2027	0	E!I7419
RCEP F	2022	2022	0	F!D7416
RCEP F	2023	2023	0	F!E7416
RCEP F	2024	2024	0	F!F7416
RCEP F	2025	2025	0	F!G7416
RCEP F	2026	2026	0	F!H7416
RCEP F	2027	2027	0	F!I7416
VIFTA	2024	2024	17.1	VI!F6861
VIFTA	2025	2025	14.3	VI!G6861
VIFTA	2026	2026	11.4	VI!H6861
VIFTA	2027	2027	8.6	VI!I6861

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 4818.50.00. 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 20% for 4818.50.00 was checked against BT2026 (cell BT2026!N7670), 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.