Vietnam Tariff Intelligence

HS 4818.90.00 detail

HS code	4818.90.00
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 / - Other
Unit	kg
Generated	02/11/2026 11:25:13
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/48189000/

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!K7671
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7671
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7671
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(-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
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
VIFTA	8	8%	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!E7397
ATIGA	2022	2022	0	AT!E7350
ATIGA	2023	2023	0	AT!F7350
ATIGA	2024	2024	0	AT!G7350
ATIGA	2025	2025	0	AT!H7350
ATIGA	2026	2026	0	AT!I7350
ATIGA	2027	2027	0	AT!J7350
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7400
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7400
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7400
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7400

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7400
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7400
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7401
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7401
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7401
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7401
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7401
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7401
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7402
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7356
AIFTA	30/12/2022	2022	0	AI!F7364
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7364
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7364
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7364
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7364
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7364
VKFTA	2022	2022	0	VK!E7386
VKFTA	2023	2023	0	VK!F7386
VKFTA	2024	2024	0	VK!G7386
VKFTA	2025	2025	0	VK!H7386
VKFTA	2026	2026	0	VK!I7386
VKFTA	2027	2027	0	VK!J7386
VCFTA	2022	2022	5	VC!D7432
VCFTA	2023	2023	3	VC!E7432
VCFTA	2024	2024	0	VC!F7432
VCFTA	2025	2025	0	VC!G7432

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7432
VCFTA	2027	2027	0	VC!I7432
VN-EAEU	2022	2022	0	EAV!D7412
VN-EAEU	2023	2023	0	EAV!E7412
VN-EAEU	2024	2024	0	EAV!F7412
VN-EAEU	2025	2025	0	EAV!G7412
VN-EAEU	2026	2026	0	EAV!H7412
VN-EAEU	2027	2027	0	EAV!I7412
AHKFTA	2022	2022	*	AKH!D7425
AHKFTA	2023	2023	*	AKH!E7425
AHKFTA	2024	2024	*	AKH!F7425
AHKFTA	2025	2025	*	AKH!G7425
AHKFTA	2026	2026	*	AKH!H7425
AHKFTA	2027	2027	*	AKH!I7425
EVFTA	2022	2022	12,5	EV-NK!D7429
EVFTA	2023	2023	10	EV-NK!E7429
EVFTA	2024	2024	7,5	EV-NK!F7429
EVFTA	2025	2025	5	EV-NK!G7429
EVFTA	2026	2026	2,5	EV-NK!H7429
EVFTA	2027	2027	0	EV-NK!I7429
UKVFTA	2022	2022	12,5	UKV!D7430
UKVFTA	2023	2023	10	UKV!E7430
UKVFTA	2024	2024	7,5	UKV!F7430
UKVFTA	2025	2025	5	UKV!G7430
UKVFTA	2026	2026	2,5	UKV!H7430
UKVFTA	2027	2027	0	UKV!I7430

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7380
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7380
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7380
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7380
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7380
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7380
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7380
RCEP A	2022	2022	19	RCEPT-A!D7417
RCEP A	2023	2023	18	RCEPT-A!E7417
RCEP A	2024	2024	17	RCEPT-A!F7417
RCEP A	2025	2025	16	RCEPT-A!G7417
RCEP A	2026	2026	15	RCEPT-A!H7417
RCEP A	2027	2027	14	RCEPT-A!I7417
RCEP B	2022	2022	20	B!D7417
RCEP B	2023	2023	20	B!E7417
RCEP B	2024	2024	20	B!F7417
RCEP B	2025	2025	20	B!G7417
RCEP B	2026	2026	20	B!H7417
RCEP B	2027	2027	20	B!I7417
RCEP C	2022	2022	*	C!D7417
RCEP C	2023	2023	*	C!E7417
RCEP C	2024	2024	*	C!F7417
RCEP C	2025	2025	*	C!G7417
RCEP C	2026	2026	*	C!H7417
RCEP C	2027	2027	*	C!I7417
RCEP D	2022	2022	20	D!D7417

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E7417
RCEP D	2024	2024	20	D!F7417
RCEP D	2025	2025	20	D!G7417
RCEP D	2026	2026	20	D!H7417
RCEP D	2027	2027	20	D!I7417
RCEP E	2022	2022	20	E!D7420
RCEP E	2023	2023	20	E!E7420
RCEP E	2024	2024	20	E!F7420
RCEP E	2025	2025	20	E!G7420
RCEP E	2026	2026	20	E!H7420
RCEP E	2027	2027	20	E!I7420
RCEP F	2022	2022	20	F!D7417
RCEP F	2023	2023	20	F!E7417
RCEP F	2024	2024	20	F!F7417
RCEP F	2025	2025	20	F!G7417
RCEP F	2026	2026	20	F!H7417
RCEP F	2027	2027	20	F!I7417
VIFTA	2024	2024	16	VI!F6862
VIFTA	2025	2025	12	VI!G6862
VIFTA	2026	2026	8	VI!H6862
VIFTA	2027	2027	4	VI!I6862

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
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 4818.90.00. 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 4818.90.00 was checked against BT2026 (cell BT2026!N7671), 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.