Vietnam Tariff Intelligence

HS 4811.10.90 detail

HS code	4811.10.90
Description	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10 / - Tarred, bituminised or asphalted paper and paperboard: / - - Other
Unit	kg
Generated	02/11/2026 14:23:39
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/48111090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7583
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7583
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7583
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	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
RCEP (Annex A)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex D)	3,4	3.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	3.5	3.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
EVFTA	3,1/0	3,1 / 0 (several rates)	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Needs interpretation
UKVFTA	3,1/0	3,1 / 0 (several rates)	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Needs interpretation
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!E7303
ATIGA	2022	2022	0	AT!E7256
ATIGA	2023	2023	0	AT!F7256
ATIGA	2024	2024	0	AT!G7256
ATIGA	2025	2025	0	AT!H7256
ATIGA	2026	2026	0	AT!I7256
ATIGA	2027	2027	0	AT!J7256
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7306
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7306
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7306
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7306

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7306
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7306
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7307
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7307
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7307
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7307
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7307
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7307
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7308
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7262
AIFTA	30/12/2022	2022	0	AI!F7264
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7264
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7264
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7264
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7264
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7264
VKFTA	2022	2022	0	VK!E7292
VKFTA	2023	2023	0	VK!F7292
VKFTA	2024	2024	0	VK!G7292
VKFTA	2025	2025	0	VK!H7292
VKFTA	2026	2026	0	VK!I7292
VKFTA	2027	2027	0	VK!J7292
VCFTA	2022	2022	0	VC!D7338
VCFTA	2023	2023	0	VC!E7338
VCFTA	2024	2024	0	VC!F7338
VCFTA	2025	2025	0	VC!G7338

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7338
VCFTA	2027	2027	0	VC!I7338
VN-EAEU	2022	2022	0	EAV!D7318
VN-EAEU	2023	2023	0	EAV!E7318
VN-EAEU	2024	2024	0	EAV!F7318
VN-EAEU	2025	2025	0	EAV!G7318
VN-EAEU	2026	2026	0	EAV!H7318
VN-EAEU	2027	2027	0	EAV!I7318
AHKFTA	2022	2022	*	AKH!D7331
AHKFTA	2023	2023	*	AKH!E7331
AHKFTA	2024	2024	*	AKH!F7331
AHKFTA	2025	2025	*	AKH!G7331
AHKFTA	2026	2026	*	AKH!H7331
AHKFTA	2027	2027	*	AKH!I7331
EVFTA	2022	2022		EV-NK!7333
EVFTA	2023	2023		EV-NK!7333
EVFTA	2024	2024		EV-NK!7333
EVFTA	2025	2025		EV-NK!7333
EVFTA	2026	2026		EV-NK!7333
EVFTA	2027	2027		EV-NK!7333
UKVFTA	2022	2022		UKV!7334
UKVFTA	2023	2023		UKV!7334
UKVFTA	2024	2024		UKV!7334
UKVFTA	2025	2025		UKV!7334
UKVFTA	2026	2026		UKV!7334
UKVFTA	2027	2027		UKV!7334

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7286
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7286
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7286
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7286
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7286
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7286
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7286
RCEP A	2022	2022	4,7	RCEPT-A!D7323
RCEP A	2023	2023	4,3	RCEPT-A!E7323
RCEP A	2024	2024	4	RCEPT-A!F7323
RCEP A	2025	2025	3,7	RCEPT-A!G7323
RCEP A	2026	2026	3,3	RCEPT-A!H7323
RCEP A	2027	2027	3	RCEPT-A!I7323
RCEP B	2022	2022	4,7	B!D7323
RCEP B	2023	2023	4,3	B!E7323
RCEP B	2024	2024	4	B!F7323
RCEP B	2025	2025	3,7	B!G7323
RCEP B	2026	2026	3,3	B!H7323
RCEP B	2027	2027	3	B!I7323
RCEP C	2022	2022	*	C!D7323
RCEP C	2023	2023	*	C!E7323
RCEP C	2024	2024	*	C!F7323
RCEP C	2025	2025	*	C!G7323
RCEP C	2026	2026	*	C!H7323
RCEP C	2027	2027	*	C!I7323
RCEP D	2022	2022	4,7	D!D7323

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	4,4	D!E7323
RCEP D	2024	2024	4,1	D!F7323
RCEP D	2025	2025	3,8	D!G7323
RCEP D	2026	2026	3,4	D!H7323
RCEP D	2027	2027	3,1	D!I7323
RCEP E	2022	2022	4,7	E!D7326
RCEP E	2023	2023	4,3	E!E7326
RCEP E	2024	2024	4	E!F7326
RCEP E	2025	2025	3,7	E!G7326
RCEP E	2026	2026	3,3	E!H7326
RCEP E	2027	2027	3	E!I7326
RCEP F	2022	2022	4,7	F!D7323
RCEP F	2023	2023	4,3	F!E7323
RCEP F	2024	2024	4	F!F7323
RCEP F	2025	2025	3,7	F!G7323
RCEP F	2026	2026	3,3	F!H7323
RCEP F	2027	2027	3	F!I7323
VIFTA	2024	2024	4.5	VI!F6774
VIFTA	2025	2025	4	VI!G6774
VIFTA	2026	2026	3.5	VI!H6774
VIFTA	2027	2027	3	VI!I6774

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4811.10 has 2 lines; 4811.10.90 is distinguished from its siblings by: Other.	4811.10.20 In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	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 4811.10.90. 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 5% for 4811.10.90 was checked against BT2026 (cell BT2026!N7583), 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.