Vietnam Tariff Intelligence

HS 4811.59.20 detail

HS code	4811.59.20
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 / - Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): / - - Other: / - - - Paper and paperboard covered on both faces with transparent films of plastics and with a lining of aluminium foil, for the packaging of liquid food products
Unit	kg
Generated	03/11/2026 12:16:06
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/48115920/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7598
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N7598
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7598
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
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	2.1	2.1%	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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7318
ATIGA	2022	2022	0	AT!E7271
ATIGA	2023	2023	0	AT!F7271
ATIGA	2024	2024	0	AT!G7271
ATIGA	2025	2025	0	AT!H7271
ATIGA	2026	2026	0	AT!I7271
ATIGA	2027	2027	0	AT!J7271
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7321
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7321
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7321
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7321
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7321
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7321
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7322
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7322
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7322
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7322
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7322
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7322
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7323
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7277
AIFTA	30/12/2022	2022	5	AI!F7279
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G7279
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H7279
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I7279
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J7279
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K7279

VKFTA	2022	2022	0	VK!E7307
VKFTA	2023	2023	0	VK!F7307
VKFTA	2024	2024	0	VK!G7307
VKFTA	2025	2025	0	VK!H7307
VKFTA	2026	2026	0	VK!I7307
VKFTA	2027	2027	0	VK!J7307
VCFTA	2022	2022	3	VC!D7353
VCFTA	2023	2023	3	VC!E7353
VCFTA	2024	2024	0	VC!F7353
VCFTA	2025	2025	0	VC!G7353
VCFTA	2026	2026	0	VC!H7353
VCFTA	2027	2027	0	VC!I7353
VN-EAEU	2022	2022	0	EAV!D7333
VN-EAEU	2023	2023	0	EAV!E7333
VN-EAEU	2024	2024	0	EAV!F7333
VN-EAEU	2025	2025	0	EAV!G7333
VN-EAEU	2026	2026	0	EAV!H7333
VN-EAEU	2027	2027	0	EAV!I7333
AHKFTA	2022	2022	0	AKH!D7346
AHKFTA	2023	2023	0	AKH!E7346
AHKFTA	2024	2024	0	AKH!F7346
AHKFTA	2025	2025	0	AKH!G7346
AHKFTA	2026	2026	0	AKH!H7346
AHKFTA	2027	2027	0	AKH!I7346
EVFTA	2022	2022	0	EV-NK!D7350
EVFTA	2023	2023	0	EV-NK!E7350
EVFTA	2024	2024	0	EV-NK!F7350

EVFTA	2025	2025	0	EV-NK!G7350
EVFTA	2026	2026	0	EV-NK!H7350
EVFTA	2027	2027	0	EV-NK!I7350
UKVFTA	2022	2022	0	UKV!D7351
UKVFTA	2023	2023	0	UKV!E7351
UKVFTA	2024	2024	0	UKV!F7351
UKVFTA	2025	2025	0	UKV!G7351
UKVFTA	2026	2026	0	UKV!H7351
UKVFTA	2027	2027	0	UKV!I7351
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7301
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7301
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7301
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7301
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7301
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7301
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7301
RCEP A	2022	2022	0	RCEPT-A!D7338
RCEP A	2023	2023	0	RCEPT-A!E7338
RCEP A	2024	2024	0	RCEPT-A!F7338
RCEP A	2025	2025	0	RCEPT-A!G7338
RCEP A	2026	2026	0	RCEPT-A!H7338
RCEP A	2027	2027	0	RCEPT-A!I7338
RCEP B	2022	2022	0	B!D7338
RCEP B	2023	2023	0	B!E7338
RCEP B	2024	2024	0	B!F7338
RCEP B	2025	2025	0	B!G7338
RCEP B	2026	2026	0	B!H7338

RCEP B	2027	2027	0	B!I7338
RCEP C	2022	2022	0	C!D7338
RCEP C	2023	2023	0	C!E7338
RCEP C	2024	2024	0	C!F7338
RCEP C	2025	2025	0	C!G7338
RCEP C	2026	2026	0	C!H7338
RCEP C	2027	2027	0	C!I7338
RCEP D	2022	2022	0	D!D7338
RCEP D	2023	2023	0	D!E7338
RCEP D	2024	2024	0	D!F7338
RCEP D	2025	2025	0	D!G7338
RCEP D	2026	2026	0	D!H7338
RCEP D	2027	2027	0	D!I7338
RCEP E	2022	2022	0	E!D7341
RCEP E	2023	2023	0	E!E7341
RCEP E	2024	2024	0	E!F7341
RCEP E	2025	2025	0	E!G7341
RCEP E	2026	2026	0	E!H7341
RCEP E	2027	2027	0	E!I7341
RCEP F	2022	2022	0	F!D7338
RCEP F	2023	2023	0	F!E7338
RCEP F	2024	2024	0	F!F7338
RCEP F	2025	2025	0	F!G7338
RCEP F	2026	2026	0	F!H7338
RCEP F	2027	2027	0	F!I7338
VIFTA	2024	2024	2,7	VI!F6789
VIFTA	2025	2025	2.4	VI!G6789

VIFTA	2026	2026	2.1	VI!H6789
VIFTA	2027	2027	1.8	VI!I6789

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	AIFTA 5%: the preferential rate is equal to or higher than the MFN rate (3%) in the source tariff – claiming the FTA brings no saving.	MFN 3%		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 4811.59 has 5 lines; 4811.59.20 is distinguished from its siblings by: Paper and paperboard covered on both faces with transparent films of plastics and with a lining of aluminium foil, for the packaging of liquid food products.	4811.59.41 Floor coverings; 4811.59.49 Other; 4811.59.91 Floor coverings; 4811.59.99 Other	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 4811.59.20. 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 3% for 4811.59.20 was checked against BT2026 (cell BT2026!N7598), 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.