

HS 4811.59.91 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 4811.59.91                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 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: / - - - Other: / - - - - Floor coverings |
| Unit                | kg                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Generated           | 01/11/2026 01:30:01                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 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                | <a href="https://vietnamtariff.com/hs-code/48115991/">https://vietnamtariff.com/hs-code/48115991/</a>                                                                                                                                                                                                                                                                                                                                       |

Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source       |
|----------------------|--------------|------------------------|----------------|------------|--------------|
| Ordinary import duty | 37.5         | 37.5%                  | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7603 |
| Preferential (MFN)   | 25           | 25%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N7603 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7603 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA             | 0 (-CN) | 0% (except<br>CN) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AJCEP             | 0       | 0%                | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA             | 0       | 0%                | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA             | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP             | 0       | 0%                | Consolidated<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| VCFTA             | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | VC                                   | 112/2022/NĐ-<br>CP | Ad valorem |
| VJEPA             | 0       | 0%                | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | JV · Form VJ                         | 124/2022/NĐ-<br>CP | Ad valorem |
| VKFTA             | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | VK                                   | 125/2022/NĐ-<br>CP | Ad valorem |
| VN-EAEU           | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | EAV                                  | 113/2022/NĐ-<br>CP | Ad valorem |
| VN-LAO            | 0       | 0%                | Consolidated<br>BT2026 |                                           | S                                    | 206/2025/NĐ-<br>CP | Ad valorem |
| EVFTA             | 3,1     | 3.1%              | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA            | 3,1     | 3.1%              | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |
| AIFTA             | 5       | 5%                | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad valorem |
| VIFTA             | 14.3    | 14.3%             | Consolidated<br>BT2026 | 2026                                      | Form VI (verify)                     | 131/2024/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>A) | 25      | 25%               | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |

|                |    |                |                     |      |                                   |                |                  |
|----------------|----|----------------|---------------------|------|-----------------------------------|----------------|------------------|
| RCEP (Annex B) | 25 | 25%            | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex D) | 25 | 25%            | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex E) | 25 | 25%            | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex F) | 25 | 25%            | 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!E7323 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E7276 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F7276 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G7276 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H7276 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I7276 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J7276 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2            | AJ!E7326 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F7326 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G7326 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H7326 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I7326   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J7326   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E7327   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F7327   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G7327   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H7327   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I7327   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J7327   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F7328   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H7282 |
| AIFTA   | 30/12/2022                             | 2022 | 5            | AI!F7284   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 5            | AI!G7284   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 5            | AI!H7284   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 5            | AI!I7284   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 5            | AI!J7284   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 5            | AI!K7284   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E7312   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F7312   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G7312   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H7312   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I7312   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J7312   |
| VCFTA   | 2022                                   | 2022 | 5            | VC!D7358   |
| VCFTA   | 2023                                   | 2023 | 3            | VC!E7358   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F7358   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G7358   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H7358    |
| VCFTA   | 2027   | 2027 | 0            | VC!I7358    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D7338   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E7338   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F7338   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G7338   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H7338   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I7338   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D7351   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E7351   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F7351   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G7351   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H7351   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I7351   |
| EVFTA   | 2022   | 2022 | 15,6         | EV-NK!D7355 |
| EVFTA   | 2023   | 2023 | 12,5         | EV-NK!E7355 |
| EVFTA   | 2024   | 2024 | 9,3          | EV-NK!F7355 |
| EVFTA   | 2025   | 2025 | 6,2          | EV-NK!G7355 |
| EVFTA   | 2026   | 2026 | 3,1          | EV-NK!H7355 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I7355 |
| UKVFTA  | 2022   | 2022 | 15,6         | UKV!D7356   |
| UKVFTA  | 2023   | 2023 | 12,5         | UKV!E7356   |
| UKVFTA  | 2024   | 2024 | 9,3          | UKV!F7356   |
| UKVFTA  | 2025   | 2025 | 6,2          | UKV!G7356   |
| UKVFTA  | 2026   | 2026 | 3,1          | UKV!H7356   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I7356   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D7306   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E7306   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F7306   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G7306   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H7306   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I7306   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J7306   |
| RCEP A | 2022   | 2022           | 25           | RCEPT-A!D7343 |
| RCEP A | 2023   | 2023           | 25           | RCEPT-A!E7343 |
| RCEP A | 2024   | 2024           | 25           | RCEPT-A!F7343 |
| RCEP A | 2025   | 2025           | 25           | RCEPT-A!G7343 |
| RCEP A | 2026   | 2026           | 25           | RCEPT-A!H7343 |
| RCEP A | 2027   | 2027           | 25           | RCEPT-A!I7343 |
| RCEP B | 2022   | 2022           | 25           | B!D7343       |
| RCEP B | 2023   | 2023           | 25           | B!E7343       |
| RCEP B | 2024   | 2024           | 25           | B!F7343       |
| RCEP B | 2025   | 2025           | 25           | B!G7343       |
| RCEP B | 2026   | 2026           | 25           | B!H7343       |
| RCEP B | 2027   | 2027           | 25           | B!I7343       |
| RCEP C | 2022   | 2022           | *            | C!D7343       |
| RCEP C | 2023   | 2023           | *            | C!E7343       |
| RCEP C | 2024   | 2024           | *            | C!F7343       |
| RCEP C | 2025   | 2025           | *            | C!G7343       |
| RCEP C | 2026   | 2026           | *            | C!H7343       |
| RCEP C | 2027   | 2027           | *            | C!I7343       |
| RCEP D | 2022   | 2022           | 25           | D!D7343       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2023   | 2023 | 25           | D!E7343  |
| RCEP D | 2024   | 2024 | 25           | D!F7343  |
| RCEP D | 2025   | 2025 | 25           | D!G7343  |
| RCEP D | 2026   | 2026 | 25           | D!H7343  |
| RCEP D | 2027   | 2027 | 25           | D!I7343  |
| RCEP E | 2022   | 2022 | 25           | E!D7346  |
| RCEP E | 2023   | 2023 | 25           | E!E7346  |
| RCEP E | 2024   | 2024 | 25           | E!F7346  |
| RCEP E | 2025   | 2025 | 25           | E!G7346  |
| RCEP E | 2026   | 2026 | 25           | E!H7346  |
| RCEP E | 2027   | 2027 | 25           | E!I7346  |
| RCEP F | 2022   | 2022 | 25           | F!D7343  |
| RCEP F | 2023   | 2023 | 25           | F!E7343  |
| RCEP F | 2024   | 2024 | 25           | F!F7343  |
| RCEP F | 2025   | 2025 | 25           | F!G7343  |
| RCEP F | 2026   | 2026 | 25           | F!H7343  |
| RCEP F | 2027   | 2027 | 25           | F!I7343  |
| VIFTA  | 2024   | 2024 | 21.4         | VI!F6794 |
| VIFTA  | 2025   | 2025 | 17.9         | VI!G6794 |
| VIFTA  | 2026   | 2026 | 14.3         | VI!H6794 |
| VIFTA  | 2027   | 2027 | 10.7         | VI!I6794 |

### 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 A) 25%, RCEP (Annex B) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving. | MFN 25%                                                                                                                                                                                                                                 |                | 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; 4811.59.91 is distinguished from its siblings by: Floor coverings.                                                                                                                                | 4811.59.20 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; 4811.59.99 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 4811.59.91. 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 25% for 4811.59.91 was checked against BT2026 (cell BT2026!N7603), 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.