Vietnam Tariff Intelligence

HS 4811.90.41 detail

HS code	4811.90.41
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 / - Other paper, paperboard, cellulose wadding and webs of cellulose fibres: / - - 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: / - - - Floor coverings
Unit	kg
Generated	03/11/2026 11:55:49
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/48119041/

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!K7612
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N7612
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7612
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
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
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7332
ATIGA	2022	2022	0	AT!E7285
ATIGA	2023	2023	0	AT!F7285
ATIGA	2024	2024	0	AT!G7285
ATIGA	2025	2025	0	AT!H7285
ATIGA	2026	2026	0	AT!I7285
ATIGA	2027	2027	0	AT!J7285
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7335
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7335
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7335
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7335
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7335
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7335
VJEPA	30/12/2022 - 31/3/2023	2022	1	VJ!E7336
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F7336
VJEPA	01/4/2024 - 31/3/2025	2024	1	VJ!G7336
VJEPA	01/4/2025 - 31/3/2026	2025	1	VJ!H7336
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7336
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7336
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7337
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7291
AIFTA	30/12/2022	2022	5	AI!F7293
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G7293
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H7293
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I7293
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J7293
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K7293

VKFTA	2022	2022	0	VK!E7321
VKFTA	2023	2023	0	VK!F7321
VKFTA	2024	2024	0	VK!G7321
VKFTA	2025	2025	0	VK!H7321
VKFTA	2026	2026	0	VK!I7321
VKFTA	2027	2027	0	VK!J7321
VCFTA	2022	2022	10	VC!D7367
VCFTA	2023	2023	8	VC!E7367
VCFTA	2024	2024	6	VC!F7367
VCFTA	2025	2025	4	VC!G7367
VCFTA	2026	2026	2	VC!H7367
VCFTA	2027	2027	0	VC!I7367
VN-EAEU	2022	2022	0	EAV!D7347
VN-EAEU	2023	2023	0	EAV!E7347
VN-EAEU	2024	2024	0	EAV!F7347
VN-EAEU	2025	2025	0	EAV!G7347
VN-EAEU	2026	2026	0	EAV!H7347
VN-EAEU	2027	2027	0	EAV!I7347
AHKFTA	2022	2022	25	AKH!D7360
AHKFTA	2023	2023	25	AKH!E7360
AHKFTA	2024	2024	25	AKH!F7360
AHKFTA	2025	2025	25	AKH!G7360
AHKFTA	2026	2026	25	AKH!H7360
AHKFTA	2027	2027	25	AKH!I7360
EVFTA	2022	2022	15,6	EV-NK!D7364
EVFTA	2023	2023	12,5	EV-NK!E7364
EVFTA	2024	2024	9,3	EV-NK!F7364

EVFTA	2025	2025	6,2	EV-NK!G7364
EVFTA	2026	2026	3,1	EV-NK!H7364
EVFTA	2027	2027	0	EV-NK!I7364
UKVFTA	2022	2022	15,6	UKV!D7365
UKVFTA	2023	2023	12,5	UKV!E7365
UKVFTA	2024	2024	9,3	UKV!F7365
UKVFTA	2025	2025	6,2	UKV!G7365
UKVFTA	2026	2026	3,1	UKV!H7365
UKVFTA	2027	2027	0	UKV!I7365
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7315
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7315
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7315
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7315
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7315
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7315
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7315
RCEP A	2022	2022	22,5	RCEPT-A!D7352
RCEP A	2023	2023	20	RCEPT-A!E7352
RCEP A	2024	2024	17,5	RCEPT-A!F7352
RCEP A	2025	2025	15	RCEPT-A!G7352
RCEP A	2026	2026	12,5	RCEPT-A!H7352
RCEP A	2027	2027	10	RCEPT-A!I7352
RCEP B	2022	2022	22,5	B!D7352
RCEP B	2023	2023	20	B!E7352
RCEP B	2024	2024	17,5	B!F7352
RCEP B	2025	2025	15	B!G7352
RCEP B	2026	2026	12,5	B!H7352

RCEP B	2027	2027	10	B!I7352
RCEP C	2022	2022	22,5	C!D7352
RCEP C	2023	2023	20	C!E7352
RCEP C	2024	2024	17,5	C!F7352
RCEP C	2025	2025	15	C!G7352
RCEP C	2026	2026	12,5	C!H7352
RCEP C	2027	2027	10	C!I7352
RCEP D	2022	2022	22,7	D!D7352
RCEP D	2023	2023	20,5	D!E7352
RCEP D	2024	2024	18,2	D!F7352
RCEP D	2025	2025	15,9	D!G7352
RCEP D	2026	2026	13,6	D!H7352
RCEP D	2027	2027	11,4	D!I7352
RCEP E	2022	2022	22,5	E!D7355
RCEP E	2023	2023	20	E!E7355
RCEP E	2024	2024	17,5	E!F7355
RCEP E	2025	2025	15	E!G7355
RCEP E	2026	2026	12,5	E!H7355
RCEP E	2027	2027	10	E!I7355
RCEP F	2022	2022	22,5	F!D7352
RCEP F	2023	2023	20	F!E7352
RCEP F	2024	2024	17,5	F!F7352
RCEP F	2025	2025	15	F!G7352
RCEP F	2026	2026	12,5	F!H7352
RCEP F	2027	2027	10	F!I7352
VIFTA	2024	2024	21.4	VI!F6803
VIFTA	2025	2025	17.9	VI!G6803

VIFTA	2026	2026	14.3	VI!H6803
VIFTA	2027	2027	10.7	VI!I6803

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	AHKFTA 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 4811.90 has 7 lines; 4811.90.41 is distinguished from its siblings by: Floor coverings.	4811.90.42 Marbled paper; 4811.90.49 Other; 4811.90.91 Floor coverings; 4811.90.92 Marbled paper; 4811.90.93 Other, cellulose wadding and webs of cellulose fibres; 4811.90.99 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 4811.90.41. 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 4811.90.41 was checked against BT2026 (cell BT2026!N7612), 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.