Vietnam Tariff Intelligence

HS 4811.90.99 detail

HS code	4811.90.99
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: / - - Other: / - - - Other
Unit	kg
Generated	30/10/2026 08:48:44
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/48119099/

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!K7619
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7619
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7619
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	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	2.9	2.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	3.5/7.5	3.5 / 7.5 (several rates)	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7339
ATIGA	2022	2022	0	AT!E7292
ATIGA	2023	2023	0	AT!F7292
ATIGA	2024	2024	0	AT!G7292
ATIGA	2025	2025	0	AT!H7292
ATIGA	2026	2026	0	AT!I7292
ATIGA	2027	2027	0	AT!J7292
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7342
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7342
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7342
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7342

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7342
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7342
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7343
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7343
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7343
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7343
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7343
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7343
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7344
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7298
AIFTA	30/12/2022	2022		AI!7304
AIFTA	31/12/2022 - 30/12/2023	2023		AI!7304
AIFTA	31/12/2023 - 30/12/2024	2024		AI!7304
AIFTA	31/12/2024 - 31/12/2025	2025		AI!7304
AIFTA	01/01/2026 - 31/12/2026	2026		AI!7304
AIFTA	01/01/2027 - 31/12/2027	2027		AI!7304
VKFTA	2022	2022	0	VK!E7328
VKFTA	2023	2023	0	VK!F7328
VKFTA	2024	2024	0	VK!G7328
VKFTA	2025	2025	0	VK!H7328
VKFTA	2026	2026	0	VK!I7328
VKFTA	2027	2027	0	VK!J7328
VCFTA	2022	2022	0	VC!D7374
VCFTA	2023	2023	0	VC!E7374
VCFTA	2024	2024	0	VC!F7374
VCFTA	2025	2025	0	VC!G7374

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7374
VCFTA	2027	2027	0	VC!I7374
VN-EAEU	2022	2022	0	EAV!D7354
VN-EAEU	2023	2023	0	EAV!E7354
VN-EAEU	2024	2024	0	EAV!F7354
VN-EAEU	2025	2025	0	EAV!G7354
VN-EAEU	2026	2026	0	EAV!H7354
VN-EAEU	2027	2027	0	EAV!I7354
AHKFTA	2022	2022	0	AKH!D7367
AHKFTA	2023	2023	0	AKH!E7367
AHKFTA	2024	2024	0	AKH!F7367
AHKFTA	2025	2025	0	AKH!G7367
AHKFTA	2026	2026	0	AKH!H7367
AHKFTA	2027	2027	0	AKH!I7367
EVFTA	2022	2022	2,5	EV-NK!D7371
EVFTA	2023	2023	1,6	EV-NK!E7371
EVFTA	2024	2024	0,8	EV-NK!F7371
EVFTA	2025	2025	0	EV-NK!G7371
EVFTA	2026	2026	0	EV-NK!H7371
EVFTA	2027	2027	0	EV-NK!I7371
UKVFTA	2022	2022	2,5	UKV!D7372
UKVFTA	2023	2023	1,6	UKV!E7372
UKVFTA	2024	2024	0,8	UKV!F7372
UKVFTA	2025	2025	0	UKV!G7372
UKVFTA	2026	2026	0	UKV!H7372
UKVFTA	2027	2027	0	UKV!I7372

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7322
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7322
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7322
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7322
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7322
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7322
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7322
RCEP A	2022	2022	0	RCEPT-A!D7359
RCEP A	2023	2023	0	RCEPT-A!E7359
RCEP A	2024	2024	0	RCEPT-A!F7359
RCEP A	2025	2025	0	RCEPT-A!G7359
RCEP A	2026	2026	0	RCEPT-A!H7359
RCEP A	2027	2027	0	RCEPT-A!I7359
RCEP B	2022	2022	0	B!D7359
RCEP B	2023	2023	0	B!E7359
RCEP B	2024	2024	0	B!F7359
RCEP B	2025	2025	0	B!G7359
RCEP B	2026	2026	0	B!H7359
RCEP B	2027	2027	0	B!I7359
RCEP C	2022	2022	0	C!D7359
RCEP C	2023	2023	0	C!E7359
RCEP C	2024	2024	0	C!F7359
RCEP C	2025	2025	0	C!G7359
RCEP C	2026	2026	0	C!H7359
RCEP C	2027	2027	0	C!I7359
RCEP D	2022	2022	0	D!D7359

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E7359
RCEP D	2024	2024	0	D!F7359
RCEP D	2025	2025	0	D!G7359
RCEP D	2026	2026	0	D!H7359
RCEP D	2027	2027	0	D!I7359
RCEP E	2022	2022	0	E!D7362
RCEP E	2023	2023	0	E!E7362
RCEP E	2024	2024	0	E!F7362
RCEP E	2025	2025	0	E!G7362
RCEP E	2026	2026	0	E!H7362
RCEP E	2027	2027	0	E!I7362
RCEP F	2022	2022	0	F!D7359
RCEP F	2023	2023	0	F!E7359
RCEP F	2024	2024	0	F!F7359
RCEP F	2025	2025	0	F!G7359
RCEP F	2026	2026	0	F!H7359
RCEP F	2027	2027	0	F!I7359
VIFTA	2024	2024	4.3	VI!F6810
VIFTA	2025	2025	3.6	VI!G6810
VIFTA	2026	2026	2.9	VI!H6810
VIFTA	2027	2027	2.1	VI!I6810

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 4811.90 has 7 lines; 4811.90.99 is distinguished from its siblings by: Other.	4811.90.41 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	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 4811.90.99. 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 4811.90.99 was checked against BT2026 (cell BT2026!N7619), 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.