Vietnam Tariff Intelligence

HS 4811.90.42 detail

HS code	4811.90.42
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: / - - - Marbled paper
Unit	kg
Generated	04/11/2026 16:57:58
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/48119042/

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!K7613
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7613
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7613
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
AIFTA	3.5	3.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7333
ATIGA	2022	2022	0	AT!E7286
ATIGA	2023	2023	0	AT!F7286
ATIGA	2024	2024	0	AT!G7286
ATIGA	2025	2025	0	AT!H7286
ATIGA	2026	2026	0	AT!I7286
ATIGA	2027	2027	0	AT!J7286
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7336
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7336
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7336
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7336
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7336
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7336
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7337
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7337
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7337
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7337
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7337
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7337
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7338
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7292
AIFTA	30/12/2022	2022	4	AI!F7294
AIFTA	31/12/2022 - 30/12/2023	2023	3.5	AI!G7294
AIFTA	31/12/2023 - 30/12/2024	2024	3.5	AI!H7294
AIFTA	31/12/2024 - 31/12/2025	2025	3.5	AI!I7294
AIFTA	01/01/2026 - 31/12/2026	2026	3.5	AI!J7294
AIFTA	01/01/2027 - 31/12/2027	2027	3.5	AI!K7294

VKFTA	2022	2022	0	VK!E7322
VKFTA	2023	2023	0	VK!F7322
VKFTA	2024	2024	0	VK!G7322
VKFTA	2025	2025	0	VK!H7322
VKFTA	2026	2026	0	VK!I7322
VKFTA	2027	2027	0	VK!J7322
VCFTA	2022	2022	0	VC!D7368
VCFTA	2023	2023	0	VC!E7368
VCFTA	2024	2024	0	VC!F7368
VCFTA	2025	2025	0	VC!G7368
VCFTA	2026	2026	0	VC!H7368
VCFTA	2027	2027	0	VC!I7368
VN-EAEU	2022	2022	0	EAV!D7348
VN-EAEU	2023	2023	0	EAV!E7348
VN-EAEU	2024	2024	0	EAV!F7348
VN-EAEU	2025	2025	0	EAV!G7348
VN-EAEU	2026	2026	0	EAV!H7348
VN-EAEU	2027	2027	0	EAV!I7348
AHKFTA	2022	2022	0	AKH!D7361
AHKFTA	2023	2023	0	AKH!E7361
AHKFTA	2024	2024	0	AKH!F7361
AHKFTA	2025	2025	0	AKH!G7361
AHKFTA	2026	2026	0	AKH!H7361
AHKFTA	2027	2027	0	AKH!I7361
EVFTA	2022	2022	1,2	EV-NK!D7365
EVFTA	2023	2023	0	EV-NK!E7365
EVFTA	2024	2024	0	EV-NK!F7365

EVFTA	2025	2025	0	EV-NK!G7365
EVFTA	2026	2026	0	EV-NK!H7365
EVFTA	2027	2027	0	EV-NK!I7365
UKVFTA	2022	2022	1,2	UKV!D7366
UKVFTA	2023	2023	0	UKV!E7366
UKVFTA	2024	2024	0	UKV!F7366
UKVFTA	2025	2025	0	UKV!G7366
UKVFTA	2026	2026	0	UKV!H7366
UKVFTA	2027	2027	0	UKV!I7366
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7316
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7316
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7316
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7316
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7316
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7316
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7316
RCEP A	2022	2022	0	RCEPT-A!D7353
RCEP A	2023	2023	0	RCEPT-A!E7353
RCEP A	2024	2024	0	RCEPT-A!F7353
RCEP A	2025	2025	0	RCEPT-A!G7353
RCEP A	2026	2026	0	RCEPT-A!H7353
RCEP A	2027	2027	0	RCEPT-A!I7353
RCEP B	2022	2022	0	B!D7353
RCEP B	2023	2023	0	B!E7353
RCEP B	2024	2024	0	B!F7353
RCEP B	2025	2025	0	B!G7353
RCEP B	2026	2026	0	B!H7353

RCEP B	2027	2027	0	B!I7353
RCEP C	2022	2022	0	C!D7353
RCEP C	2023	2023	0	C!E7353
RCEP C	2024	2024	0	C!F7353
RCEP C	2025	2025	0	C!G7353
RCEP C	2026	2026	0	C!H7353
RCEP C	2027	2027	0	C!I7353
RCEP D	2022	2022	0	D!D7353
RCEP D	2023	2023	0	D!E7353
RCEP D	2024	2024	0	D!F7353
RCEP D	2025	2025	0	D!G7353
RCEP D	2026	2026	0	D!H7353
RCEP D	2027	2027	0	D!I7353
RCEP E	2022	2022	0	E!D7356
RCEP E	2023	2023	0	E!E7356
RCEP E	2024	2024	0	E!F7356
RCEP E	2025	2025	0	E!G7356
RCEP E	2026	2026	0	E!H7356
RCEP E	2027	2027	0	E!I7356
RCEP F	2022	2022	0	F!D7353
RCEP F	2023	2023	0	F!E7353
RCEP F	2024	2024	0	F!F7353
RCEP F	2025	2025	0	F!G7353
RCEP F	2026	2026	0	F!H7353
RCEP F	2027	2027	0	F!I7353
VIFTA	2024	2024	4.3	VI!F6804
VIFTA	2025	2025	3.6	VI!G6804

VIFTA	2026	2026	2.9	VI!H6804
VIFTA	2027	2027	2.1	VI!I6804

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; 4811.90.42 is distinguished from its siblings by: Marbled paper.	4811.90.41 Floor coverings; 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 4811.90.42. 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 4811.90.42 was checked against BT2026 (cell BT2026!N7613), 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.