Vietnam Tariff Intelligence

HS 4814.20.91 detail

HS code	4814.20.91
Description	Wallpaper and similar wall coverings; window transparencies of paper / - Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics: / - - Other: / - - - Photo murals
Unit	kg/m
Generated	04/11/2026 12:24:13
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/48142091/

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!K7646
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N7646
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7646
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 (-CN)	0% (except CN)	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
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
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
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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-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 (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E7369
ATIGA	2022	2022	0	AT!E7322
ATIGA	2023	2023	0	AT!F7322
ATIGA	2024	2024	0	AT!G7322
ATIGA	2025	2025	0	AT!H7322
ATIGA	2026	2026	0	AT!I7322
ATIGA	2027	2027	0	AT!J7322
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7372
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7372
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7372
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7372

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7372
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7372
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7373
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7373
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7373
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7373
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7373
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7373
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F7374
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7328
AIFTA	30/12/2022	2022	*	AI!F7336
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G7336
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H7336
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I7336
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J7336
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K7336
VKFTA	2022	2022	5	VK!E7358
VKFTA	2023	2023	5	VK!F7358
VKFTA	2024	2024	5	VK!G7358
VKFTA	2025	2025	5	VK!H7358
VKFTA	2026	2026	5	VK!I7358
VKFTA	2027	2027	5	VK!J7358
VCFTA	2022	2022	5	VC!D7404
VCFTA	2023	2023	3	VC!E7404
VCFTA	2024	2024	0	VC!F7404
VCFTA	2025	2025	0	VC!G7404

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7404
VCFTA	2027	2027	0	VC!I7404
VN-EAEU	2022	2022	0	EAV!D7384
VN-EAEU	2023	2023	0	EAV!E7384
VN-EAEU	2024	2024	0	EAV!F7384
VN-EAEU	2025	2025	0	EAV!G7384
VN-EAEU	2026	2026	0	EAV!H7384
VN-EAEU	2027	2027	0	EAV!I7384
AHKFTA	2022	2022	*	AKH!D7397
AHKFTA	2023	2023	*	AKH!E7397
AHKFTA	2024	2024	*	AKH!F7397
AHKFTA	2025	2025	*	AKH!G7397
AHKFTA	2026	2026	*	AKH!H7397
AHKFTA	2027	2027	*	AKH!I7397
EVFTA	2022	2022	15,6	EV-NK!D7401
EVFTA	2023	2023	12,5	EV-NK!E7401
EVFTA	2024	2024	9,3	EV-NK!F7401
EVFTA	2025	2025	6,2	EV-NK!G7401
EVFTA	2026	2026	3,1	EV-NK!H7401
EVFTA	2027	2027	0	EV-NK!I7401
UKVFTA	2022	2022	15,6	UKV!D7402
UKVFTA	2023	2023	12,5	UKV!E7402
UKVFTA	2024	2024	9,3	UKV!F7402
UKVFTA	2025	2025	6,2	UKV!G7402
UKVFTA	2026	2026	3,1	UKV!H7402
UKVFTA	2027	2027	0	UKV!I7402

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7352
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7352
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7352
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7352
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7352
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7352
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7352
RCEP A	2022	2022	25	RCEPT-A!D7389
RCEP A	2023	2023	25	RCEPT-A!E7389
RCEP A	2024	2024	25	RCEPT-A!F7389
RCEP A	2025	2025	25	RCEPT-A!G7389
RCEP A	2026	2026	25	RCEPT-A!H7389
RCEP A	2027	2027	25	RCEPT-A!I7389
RCEP B	2022	2022	25	B!D7389
RCEP B	2023	2023	25	B!E7389
RCEP B	2024	2024	25	B!F7389
RCEP B	2025	2025	25	B!G7389
RCEP B	2026	2026	25	B!H7389
RCEP B	2027	2027	25	B!I7389
RCEP C	2022	2022	*	C!D7389
RCEP C	2023	2023	*	C!E7389
RCEP C	2024	2024	*	C!F7389
RCEP C	2025	2025	*	C!G7389
RCEP C	2026	2026	*	C!H7389
RCEP C	2027	2027	*	C!I7389
RCEP D	2022	2022	25	D!D7389

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	25	D!E7389
RCEP D	2024	2024	25	D!F7389
RCEP D	2025	2025	25	D!G7389
RCEP D	2026	2026	25	D!H7389
RCEP D	2027	2027	25	D!I7389
RCEP E	2022	2022	25	E!D7392
RCEP E	2023	2023	25	E!E7392
RCEP E	2024	2024	25	E!F7392
RCEP E	2025	2025	25	E!G7392
RCEP E	2026	2026	25	E!H7392
RCEP E	2027	2027	25	E!I7392
RCEP F	2022	2022	25	F!D7389
RCEP F	2023	2023	25	F!E7389
RCEP F	2024	2024	25	F!F7389
RCEP F	2025	2025	25	F!G7389
RCEP F	2026	2026	25	F!H7389
RCEP F	2027	2027	25	F!I7389
VIFTA	2024	2024	21.4	VI!F6837
VIFTA	2025	2025	17.9	VI!G6837
VIFTA	2026	2026	14.3	VI!H6837
VIFTA	2027	2027	10.7	VI!I6837

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ		10/2024/TT-BXD	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
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 4814.20 has 3 lines; 4814.20.91 is distinguished from its siblings by: Photo murals.	4814.20.10 Of a width not exceeding 60 cm; 4814.20.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	4814.20.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4814.20.91	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 4814.20.91. 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 4814.20.91 was checked against BT2026 (cell BT2026!N7646), 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

Item policy

Item policy
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ

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.