Vietnam Tariff Intelligence

HS 4814.90.00 detail

HS code	4814.90.00
Description	Wallpaper and similar wall coverings; window transparencies of paper / - Other
Unit	kg/m
Generated	10/11/2026 17:12:25
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/48149000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7648
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7648
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7648
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 (-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	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	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	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	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!E7371
ATIGA	2022	2022	0	AT!E7324
ATIGA	2023	2023	0	AT!F7324
ATIGA	2024	2024	0	AT!G7324
ATIGA	2025	2025	0	AT!H7324
ATIGA	2026	2026	0	AT!I7324
ATIGA	2027	2027	0	AT!J7324
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7374
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7374
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7374

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7374
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7374
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7374
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7375
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7375
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7375
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7375
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7375
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7375
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F7376
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7330
AIFTA	30/12/2022	2022	*	AI!F7338
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G7338
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H7338
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I7338
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J7338
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K7338
VKFTA	2022	2022	5	VK!E7360
VKFTA	2023	2023	5	VK!F7360
VKFTA	2024	2024	5	VK!G7360
VKFTA	2025	2025	5	VK!H7360
VKFTA	2026	2026	5	VK!I7360
VKFTA	2027	2027	5	VK!J7360
VCFTA	2022	2022	5	VC!D7406
VCFTA	2023	2023	2	VC!E7406
VCFTA	2024	2024	0	VC!F7406

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7406
VCFTA	2026	2026	0	VC!H7406
VCFTA	2027	2027	0	VC!I7406
VN-EAEU	2022	2022	0	EAV!D7386
VN-EAEU	2023	2023	0	EAV!E7386
VN-EAEU	2024	2024	0	EAV!F7386
VN-EAEU	2025	2025	0	EAV!G7386
VN-EAEU	2026	2026	0	EAV!H7386
VN-EAEU	2027	2027	0	EAV!I7386
AHKFTA	2022	2022	*	AKH!D7399
AHKFTA	2023	2023	*	AKH!E7399
AHKFTA	2024	2024	*	AKH!F7399
AHKFTA	2025	2025	*	AKH!G7399
AHKFTA	2026	2026	*	AKH!H7399
AHKFTA	2027	2027	*	AKH!I7399
EVFTA	2022	2022	12,5	EV-NK!D7403
EVFTA	2023	2023	10	EV-NK!E7403
EVFTA	2024	2024	7,5	EV-NK!F7403
EVFTA	2025	2025	5	EV-NK!G7403
EVFTA	2026	2026	2,5	EV-NK!H7403
EVFTA	2027	2027	0	EV-NK!I7403
UKVFTA	2022	2022	12,5	UKV!D7404
UKVFTA	2023	2023	10	UKV!E7404
UKVFTA	2024	2024	7,5	UKV!F7404
UKVFTA	2025	2025	5	UKV!G7404
UKVFTA	2026	2026	2,5	UKV!H7404

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7404
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7354
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7354
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7354
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7354
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7354
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7354
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7354
RCEP A	2022	2022	20	RCEPT-A!D7391
RCEP A	2023	2023	20	RCEPT-A!E7391
RCEP A	2024	2024	20	RCEPT-A!F7391
RCEP A	2025	2025	20	RCEPT-A!G7391
RCEP A	2026	2026	20	RCEPT-A!H7391
RCEP A	2027	2027	20	RCEPT-A!I7391
RCEP B	2022	2022	20	B!D7391
RCEP B	2023	2023	20	B!E7391
RCEP B	2024	2024	20	B!F7391
RCEP B	2025	2025	20	B!G7391
RCEP B	2026	2026	20	B!H7391
RCEP B	2027	2027	20	B!I7391
RCEP C	2022	2022	*	C!D7391
RCEP C	2023	2023	*	C!E7391
RCEP C	2024	2024	*	C!F7391
RCEP C	2025	2025	*	C!G7391
RCEP C	2026	2026	*	C!H7391
RCEP C	2027	2027	*	C!I7391

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D7391
RCEP D	2023	2023	20	D!E7391
RCEP D	2024	2024	20	D!F7391
RCEP D	2025	2025	20	D!G7391
RCEP D	2026	2026	20	D!H7391
RCEP D	2027	2027	20	D!I7391
RCEP E	2022	2022	20	E!D7394
RCEP E	2023	2023	20	E!E7394
RCEP E	2024	2024	20	E!F7394
RCEP E	2025	2025	20	E!G7394
RCEP E	2026	2026	20	E!H7394
RCEP E	2027	2027	20	E!I7394
RCEP F	2022	2022	20	F!D7391
RCEP F	2023	2023	20	F!E7391
RCEP F	2024	2024	20	F!F7391
RCEP F	2025	2025	20	F!G7391
RCEP F	2026	2026	20	F!H7391
RCEP F	2027	2027	20	F!I7391
VIFTA	2024	2024	17.1	VI!F6839
VIFTA	2025	2025	14.3	VI!G6839
VIFTA	2026	2026	11.4	VI!H6839
VIFTA	2027	2027	8.6	VI!I6839

Advisory & warnings

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

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) 20%, RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 4814.90.00. 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 20% for 4814.90.00 was checked against BT2026 (cell BT2026!N7648), 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
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.