Vietnam Tariff Intelligence

HS 4811.90.93 detail

HS code	4811.90.93
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, cellulose wadding and webs of cellulose fibres
Unit	kg
Generated	19/11/2026 06:24:44
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://www.vietnamtariff.com/hs-code/48119093/

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!K7618
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7618
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7618
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!E7338
ATIGA	2022	2022	0	AT!E7291
ATIGA	2023	2023	0	AT!F7291
ATIGA	2024	2024	0	AT!G7291
ATIGA	2025	2025	0	AT!H7291
ATIGA	2026	2026	0	AT!I7291
ATIGA	2027	2027	0	AT!J7291
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7341
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7341
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7341
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7341

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7341
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7341
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7342
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7342
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7342
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7342
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7342
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7342
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7343
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7297
AIFTA	30/12/2022	2022		AI!7301
AIFTA	31/12/2022 - 30/12/2023	2023		AI!7301
AIFTA	31/12/2023 - 30/12/2024	2024		AI!7301
AIFTA	31/12/2024 - 31/12/2025	2025		AI!7301
AIFTA	01/01/2026 - 31/12/2026	2026		AI!7301
AIFTA	01/01/2027 - 31/12/2027	2027		AI!7301
VKFTA	2022	2022	0	VK!E7327
VKFTA	2023	2023	0	VK!F7327
VKFTA	2024	2024	0	VK!G7327
VKFTA	2025	2025	0	VK!H7327
VKFTA	2026	2026	0	VK!I7327
VKFTA	2027	2027	0	VK!J7327
VCFTA	2022	2022	0	VC!D7373
VCFTA	2023	2023	0	VC!E7373
VCFTA	2024	2024	0	VC!F7373
VCFTA	2025	2025	0	VC!G7373

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7373
VCFTA	2027	2027	0	VC!I7373
VN-EAEU	2022	2022	0	EAV!D7353
VN-EAEU	2023	2023	0	EAV!E7353
VN-EAEU	2024	2024	0	EAV!F7353
VN-EAEU	2025	2025	0	EAV!G7353
VN-EAEU	2026	2026	0	EAV!H7353
VN-EAEU	2027	2027	0	EAV!I7353
AHKFTA	2022	2022	0	AKH!D7366
AHKFTA	2023	2023	0	AKH!E7366
AHKFTA	2024	2024	0	AKH!F7366
AHKFTA	2025	2025	0	AKH!G7366
AHKFTA	2026	2026	0	AKH!H7366
AHKFTA	2027	2027	0	AKH!I7366
EVFTA	2022	2022	2,5	EV-NK!D7370
EVFTA	2023	2023	1,6	EV-NK!E7370
EVFTA	2024	2024	0,8	EV-NK!F7370
EVFTA	2025	2025	0	EV-NK!G7370
EVFTA	2026	2026	0	EV-NK!H7370
EVFTA	2027	2027	0	EV-NK!I7370
UKVFTA	2022	2022	2,5	UKV!D7371
UKVFTA	2023	2023	1,6	UKV!E7371
UKVFTA	2024	2024	0,8	UKV!F7371
UKVFTA	2025	2025	0	UKV!G7371
UKVFTA	2026	2026	0	UKV!H7371
UKVFTA	2027	2027	0	UKV!I7371

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7321
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7321
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7321
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7321
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7321
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7321
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7321
RCEP A	2022	2022	0	RCEPT-A!D7358
RCEP A	2023	2023	0	RCEPT-A!E7358
RCEP A	2024	2024	0	RCEPT-A!F7358
RCEP A	2025	2025	0	RCEPT-A!G7358
RCEP A	2026	2026	0	RCEPT-A!H7358
RCEP A	2027	2027	0	RCEPT-A!I7358
RCEP B	2022	2022	0	B!D7358
RCEP B	2023	2023	0	B!E7358
RCEP B	2024	2024	0	B!F7358
RCEP B	2025	2025	0	B!G7358
RCEP B	2026	2026	0	B!H7358
RCEP B	2027	2027	0	B!I7358
RCEP C	2022	2022	0	C!D7358
RCEP C	2023	2023	0	C!E7358
RCEP C	2024	2024	0	C!F7358
RCEP C	2025	2025	0	C!G7358
RCEP C	2026	2026	0	C!H7358
RCEP C	2027	2027	0	C!I7358
RCEP D	2022	2022	0	D!D7358

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E7358
RCEP D	2024	2024	0	D!F7358
RCEP D	2025	2025	0	D!G7358
RCEP D	2026	2026	0	D!H7358
RCEP D	2027	2027	0	D!I7358
RCEP E	2022	2022	0	E!D7361
RCEP E	2023	2023	0	E!E7361
RCEP E	2024	2024	0	E!F7361
RCEP E	2025	2025	0	E!G7361
RCEP E	2026	2026	0	E!H7361
RCEP E	2027	2027	0	E!I7361
RCEP F	2022	2022	0	F!D7358
RCEP F	2023	2023	0	F!E7358
RCEP F	2024	2024	0	F!F7358
RCEP F	2025	2025	0	F!G7358
RCEP F	2026	2026	0	F!H7358
RCEP F	2027	2027	0	F!I7358
VIFTA	2024	2024	4,3	VI!F6809
VIFTA	2025	2025	3.6	VI!G6809
VIFTA	2026	2026	2.9	VI!H6809
VIFTA	2027	2027	2.1	VI!I6809

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; 4811.90.93 is distinguished from its siblings by: Other, cellulose wadding and webs of cellulose fibres.	4811.90.41 Floor coverings; 4811.90.42 Marbled paper; 4811.90.49 Other; 4811.90.91 Floor coverings; 4811.90.92 Marbled paper; 4811.90.99 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	4811.90.93 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 4811.90.93	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 4811.90.93. 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 4811.90.93 was checked against BT2026 (cell BT2026!N7618), 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.