Vietnam Tariff Intelligence

# Dettaglio SA 4811.59.41

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|---|---|
| **Codice SA** | 4811.59.41 |
| **Descrizione** | 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 / - Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): / - - Other: / - - - 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: / - - - - Floor coverings |
| **Unità** | kg |
| **Generato il** | 05/11/2026 07:37:27 |
| **Versione dei dati** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Stato della verifica** | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata. |
| **Link** | https://mail.vietnamtariff.com/hs-code/48115941/ |

## Imposte applicabili nel 2026

| Regime tariffario | Valore di origine | Aliquota | Base giuridica | in vigore | Fonte |
|---|---|---|---|---|---|
| Dazio all'importazione ordinario | 37.5 | 37,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7600 |
| Preferenziale (NPF) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N7600 |
| IVA | 8/10 | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7600 |
| Imposta speciale sui consumi | | Nessun dato | | | |
| Imposta ambientale | | Nessun dato | | | |
| Dazio all'esportazione | | Nessun dato | | | |
| Aliquota all'esportazione CPTPP | | Nessun dato | | | |
| Aliquota all'esportazione EVFTA | | Nessun dato | | | |
| Aliquota all'esportazione UKVFTA | | Nessun dato | | | |

## Aliquote preferenziali speciali (ALS) – 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-CN) | 0% (eccetto CN) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tariffa consolidata BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tariffa consolidata BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 3,1 | 3,1% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 3,1 | 3,1% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| VIFTA | 14.3 | 14,3% | Tariffa consolidata BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 25 | 25% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Allegato B) | 25 | 25% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 25 | 25% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 25 | 25% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 25 | 25% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Nessun dato | Nessun dato | | S | 56/2026/NĐ-CP | Nessun dato |
| VNCU | | Nessun dato | Nessun dato | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato |
| AHKFTA | * | * non ammissibile | Tariffa consolidata BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Non ammissibile (*) |
| RCEP (Allegato C) | * | * non ammissibile | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non ammissibile (*) |

## Storico delle aliquote / riduzione per anno

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E7320 |
| ATIGA | 2022 | 2022 | 0 | AT!E7273 |
| ATIGA | 2023 | 2023 | 0 | AT!F7273 |
| ATIGA | 2024 | 2024 | 0 | AT!G7273 |
| ATIGA | 2025 | 2025 | 0 | AT!H7273 |
| ATIGA | 2026 | 2026 | 0 | AT!I7273 |
| ATIGA | 2027 | 2027 | 0 | AT!J7273 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E7323 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F7323 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G7323 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H7323 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I7323 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J7323 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E7324 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F7324 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G7324 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H7324 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I7324 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J7324 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F7325 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H7279 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F7281 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G7281 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H7281 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I7281 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J7281 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K7281 |
| VKFTA | 2022 | 2022 | 0 | VK!E7309 |
| VKFTA | 2023 | 2023 | 0 | VK!F7309 |
| VKFTA | 2024 | 2024 | 0 | VK!G7309 |
| VKFTA | 2025 | 2025 | 0 | VK!H7309 |
| VKFTA | 2026 | 2026 | 0 | VK!I7309 |
| VKFTA | 2027 | 2027 | 0 | VK!J7309 |
| VCFTA | 2022 | 2022 | 5 | VC!D7355 |
| VCFTA | 2023 | 2023 | 3 | VC!E7355 |
| VCFTA | 2024 | 2024 | 0 | VC!F7355 |
| VCFTA | 2025 | 2025 | 0 | VC!G7355 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H7355 |
| VCFTA | 2027 | 2027 | 0 | VC!I7355 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D7335 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E7335 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F7335 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G7335 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H7335 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I7335 |
| AHKFTA | 2022 | 2022 | * | AKH!D7348 |
| AHKFTA | 2023 | 2023 | * | AKH!E7348 |
| AHKFTA | 2024 | 2024 | * | AKH!F7348 |
| AHKFTA | 2025 | 2025 | * | AKH!G7348 |
| AHKFTA | 2026 | 2026 | * | AKH!H7348 |
| AHKFTA | 2027 | 2027 | * | AKH!I7348 |
| EVFTA | 2022 | 2022 | 15,6 | EV-NK!D7352 |
| EVFTA | 2023 | 2023 | 12,5 | EV-NK!E7352 |
| EVFTA | 2024 | 2024 | 9,3 | EV-NK!F7352 |
| EVFTA | 2025 | 2025 | 6,2 | EV-NK!G7352 |
| EVFTA | 2026 | 2026 | 3,1 | EV-NK!H7352 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I7352 |
| UKVFTA | 2022 | 2022 | 15,6 | UKV!D7353 |
| UKVFTA | 2023 | 2023 | 12,5 | UKV!E7353 |
| UKVFTA | 2024 | 2024 | 9,3 | UKV!F7353 |
| UKVFTA | 2025 | 2025 | 6,2 | UKV!G7353 |
| UKVFTA | 2026 | 2026 | 3,1 | UKV!H7353 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I7353 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D7303 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E7303 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F7303 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G7303 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H7303 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I7303 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J7303 |
| RCEP A | 2022 | 2022 | 25 | RCEPT-A!D7340 |
| RCEP A | 2023 | 2023 | 25 | RCEPT-A!E7340 |
| RCEP A | 2024 | 2024 | 25 | RCEPT-A!F7340 |
| RCEP A | 2025 | 2025 | 25 | RCEPT-A!G7340 |
| RCEP A | 2026 | 2026 | 25 | RCEPT-A!H7340 |
| RCEP A | 2027 | 2027 | 25 | RCEPT-A!I7340 |
| RCEP B | 2022 | 2022 | 25 | B!D7340 |
| RCEP B | 2023 | 2023 | 25 | B!E7340 |
| RCEP B | 2024 | 2024 | 25 | B!F7340 |
| RCEP B | 2025 | 2025 | 25 | B!G7340 |
| RCEP B | 2026 | 2026 | 25 | B!H7340 |
| RCEP B | 2027 | 2027 | 25 | B!I7340 |
| RCEP C | 2022 | 2022 | * | C!D7340 |
| RCEP C | 2023 | 2023 | * | C!E7340 |
| RCEP C | 2024 | 2024 | * | C!F7340 |
| RCEP C | 2025 | 2025 | * | C!G7340 |
| RCEP C | 2026 | 2026 | * | C!H7340 |
| RCEP C | 2027 | 2027 | * | C!I7340 |
| RCEP D | 2022 | 2022 | 25 | D!D7340 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 25 | D!E7340 |
| RCEP D | 2024 | 2024 | 25 | D!F7340 |
| RCEP D | 2025 | 2025 | 25 | D!G7340 |
| RCEP D | 2026 | 2026 | 25 | D!H7340 |
| RCEP D | 2027 | 2027 | 25 | D!I7340 |
| RCEP E | 2022 | 2022 | 25 | E!D7343 |
| RCEP E | 2023 | 2023 | 25 | E!E7343 |
| RCEP E | 2024 | 2024 | 25 | E!F7343 |
| RCEP E | 2025 | 2025 | 25 | E!G7343 |
| RCEP E | 2026 | 2026 | 25 | E!H7343 |
| RCEP E | 2027 | 2027 | 25 | E!I7343 |
| RCEP F | 2022 | 2022 | 25 | F!D7340 |
| RCEP F | 2023 | 2023 | 25 | F!E7340 |
| RCEP F | 2024 | 2024 | 25 | F!F7340 |
| RCEP F | 2025 | 2025 | 25 | F!G7340 |
| RCEP F | 2026 | 2026 | 25 | F!H7340 |
| RCEP F | 2027 | 2027 | 25 | F!I7340 |
| VIFTA | 2024 | 2024 | 21.4 | VI!F6791 |
| VIFTA | 2025 | 2025 | 17.9 | VI!G6791 |
| VIFTA | 2026 | 2026 | 14.3 | VI!H6791 |
| VIFTA | 2027 | 2027 | 10.7 | VI!I6791 |

## Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Allegato A) 25%, RCEP (Allegato B) 25%, RCEP (Allegato D) 25%, RCEP (Allegato E) 25%, RCEP (Allegato 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. | Non verificato – controllo necessario |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 4811.59 has 5 lines; 4811.59.41 is distinguished from its siblings by: Floor coverings. | 4811.59.20 Paper and paperboard covered on both faces with transparent films of plastics and with a lining of aluminium foil, for the packaging of liquid food products; 4811.59.49 Other; 4811.59.91 Floor coverings; 4811.59.99 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non verificato – controllo necessario |
| 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. | Non verificato – controllo necessario |
| 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). | Non verificato – controllo necessario |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4811.59.41. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non verificato – controllo necessario |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 25% for 4811.59.41 was checked against BT2026 (cell BT2026!N7600), 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. | Verificato rispetto al file tariffario di origine |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.