Vietnam Tariff Intelligence

HS 4811.90.92 detail

HS code	4811.90.92
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: / - - - Marbled paper
Unit	kg
Generated	02/11/2026 03:41:43
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://mail.vietnamtariff.com/hs-code/48119092/

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!K7617
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7617
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7617
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E7337

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7290
ATIGA	2023	2023	0	AT!F7290
ATIGA	2024	2024	0	AT!G7290
ATIGA	2025	2025	0	AT!H7290
ATIGA	2026	2026	0	AT!I7290
ATIGA	2027	2027	0	AT!J7290
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7340
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7340
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7340
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7340
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7340
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7340
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7341
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7341
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7341
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7341
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7341
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7341
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7342
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7296
AIFTA	30/12/2022	2022	4	AI!F7300
AIFTA	31/12/2022 - 30/12/2023	2023	3.5	AI!G7300
AIFTA	31/12/2023 - 30/12/2024	2024	3.5	AI!H7300
AIFTA	31/12/2024 - 31/12/2025	2025	3.5	AI!I7300
AIFTA	01/01/2026 - 31/12/2026	2026	3.5	AI!J7300
AIFTA	01/01/2027 - 31/12/2027	2027	3.5	AI!K7300

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7326
VKFTA	2023	2023	0	VK!F7326
VKFTA	2024	2024	0	VK!G7326
VKFTA	2025	2025	0	VK!H7326
VKFTA	2026	2026	0	VK!I7326
VKFTA	2027	2027	0	VK!J7326
VCFTA	2022	2022	0	VC!D7372
VCFTA	2023	2023	0	VC!E7372
VCFTA	2024	2024	0	VC!F7372
VCFTA	2025	2025	0	VC!G7372
VCFTA	2026	2026	0	VC!H7372
VCFTA	2027	2027	0	VC!I7372
VN-EAEU	2022	2022	0	EAV!D7352
VN-EAEU	2023	2023	0	EAV!E7352
VN-EAEU	2024	2024	0	EAV!F7352
VN-EAEU	2025	2025	0	EAV!G7352
VN-EAEU	2026	2026	0	EAV!H7352
VN-EAEU	2027	2027	0	EAV!I7352
AHKFTA	2022	2022	0	AKH!D7365
AHKFTA	2023	2023	0	AKH!E7365
AHKFTA	2024	2024	0	AKH!F7365
AHKFTA	2025	2025	0	AKH!G7365
AHKFTA	2026	2026	0	AKH!H7365
AHKFTA	2027	2027	0	AKH!I7365
EVFTA	2022	2022	2,5	EV-NK!D7369
EVFTA	2023	2023	1,6	EV-NK!E7369

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F7369
EVFTA	2025	2025	0	EV-NK!G7369
EVFTA	2026	2026	0	EV-NK!H7369
EVFTA	2027	2027	0	EV-NK!I7369
UKVFTA	2022	2022	2,5	UKV!D7370
UKVFTA	2023	2023	1,6	UKV!E7370
UKVFTA	2024	2024	0,8	UKV!F7370
UKVFTA	2025	2025	0	UKV!G7370
UKVFTA	2026	2026	0	UKV!H7370
UKVFTA	2027	2027	0	UKV!I7370
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7320
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7320
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7320
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7320
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7320
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7320
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7320
RCEP A	2022	2022	0	RCEPT-A!D7357
RCEP A	2023	2023	0	RCEPT-A!E7357
RCEP A	2024	2024	0	RCEPT-A!F7357
RCEP A	2025	2025	0	RCEPT-A!G7357
RCEP A	2026	2026	0	RCEPT-A!H7357
RCEP A	2027	2027	0	RCEPT-A!I7357
RCEP B	2022	2022	0	B!D7357
RCEP B	2023	2023	0	B!E7357
RCEP B	2024	2024	0	B!F7357

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G7357
RCEP B	2026	2026	0	B!H7357
RCEP B	2027	2027	0	B!I7357
RCEP C	2022	2022	0	C!D7357
RCEP C	2023	2023	0	C!E7357
RCEP C	2024	2024	0	C!F7357
RCEP C	2025	2025	0	C!G7357
RCEP C	2026	2026	0	C!H7357
RCEP C	2027	2027	0	C!I7357
RCEP D	2022	2022	0	D!D7357
RCEP D	2023	2023	0	D!E7357
RCEP D	2024	2024	0	D!F7357
RCEP D	2025	2025	0	D!G7357
RCEP D	2026	2026	0	D!H7357
RCEP D	2027	2027	0	D!I7357
RCEP E	2022	2022	0	E!D7360
RCEP E	2023	2023	0	E!E7360
RCEP E	2024	2024	0	E!F7360
RCEP E	2025	2025	0	E!G7360
RCEP E	2026	2026	0	E!H7360
RCEP E	2027	2027	0	E!I7360
RCEP F	2022	2022	0	F!D7357
RCEP F	2023	2023	0	F!E7357
RCEP F	2024	2024	0	F!F7357
RCEP F	2025	2025	0	F!G7357
RCEP F	2026	2026	0	F!H7357

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I7357
VIFTA	2024	2024	4.3	VI!F6808
VIFTA	2025	2025	3.6	VI!G6808
VIFTA	2026	2026	2.9	VI!H6808
VIFTA	2027	2027	2.1	VI!I6808

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; 4811.90.92 is distinguished from its siblings by: Marbled paper.	4811.90.41 Floor coverings; 4811.90.42 Marbled paper; 4811.90.49 Other; 4811.90.91 Floor coverings; 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 4811.90.92. 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 4811.90.92 was checked against BT2026 (cell BT2026!N7617), 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.