Vietnam Tariff Intelligence

HS 4811.59.91 detail

HS code	4811.59.91
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 / - Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): / - - Other: / - - - Other: / - - - - Floor coverings
Unit	kg
Generated	05/11/2026 16:03:21
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/48115991/

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!K7603
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N7603
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7603
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
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
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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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 (*)
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!E7323
ATIGA	2022	2022	0	AT!E7276
ATIGA	2023	2023	0	AT!F7276
ATIGA	2024	2024	0	AT!G7276
ATIGA	2025	2025	0	AT!H7276
ATIGA	2026	2026	0	AT!I7276
ATIGA	2027	2027	0	AT!J7276
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7326
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7326
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7326
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7326

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7326
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7326
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7327
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7327
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7327
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7327
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7327
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7327
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7328
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7282
AIFTA	30/12/2022	2022	5	AI!F7284
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G7284
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H7284
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I7284
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J7284
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K7284
VKFTA	2022	2022	0	VK!E7312
VKFTA	2023	2023	0	VK!F7312
VKFTA	2024	2024	0	VK!G7312
VKFTA	2025	2025	0	VK!H7312
VKFTA	2026	2026	0	VK!I7312
VKFTA	2027	2027	0	VK!J7312
VCFTA	2022	2022	5	VC!D7358
VCFTA	2023	2023	3	VC!E7358
VCFTA	2024	2024	0	VC!F7358
VCFTA	2025	2025	0	VC!G7358

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7358
VCFTA	2027	2027	0	VC!I7358
VN-EAEU	2022	2022	0	EAV!D7338
VN-EAEU	2023	2023	0	EAV!E7338
VN-EAEU	2024	2024	0	EAV!F7338
VN-EAEU	2025	2025	0	EAV!G7338
VN-EAEU	2026	2026	0	EAV!H7338
VN-EAEU	2027	2027	0	EAV!I7338
AHKFTA	2022	2022	*	AKH!D7351
AHKFTA	2023	2023	*	AKH!E7351
AHKFTA	2024	2024	*	AKH!F7351
AHKFTA	2025	2025	*	AKH!G7351
AHKFTA	2026	2026	*	AKH!H7351
AHKFTA	2027	2027	*	AKH!I7351
EVFTA	2022	2022	15,6	EV-NK!D7355
EVFTA	2023	2023	12,5	EV-NK!E7355
EVFTA	2024	2024	9,3	EV-NK!F7355
EVFTA	2025	2025	6,2	EV-NK!G7355
EVFTA	2026	2026	3,1	EV-NK!H7355
EVFTA	2027	2027	0	EV-NK!I7355
UKVFTA	2022	2022	15,6	UKV!D7356
UKVFTA	2023	2023	12,5	UKV!E7356
UKVFTA	2024	2024	9,3	UKV!F7356
UKVFTA	2025	2025	6,2	UKV!G7356
UKVFTA	2026	2026	3,1	UKV!H7356
UKVFTA	2027	2027	0	UKV!I7356

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7306
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7306
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7306
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7306
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7306
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7306
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7306
RCEP A	2022	2022	25	RCEPT-A!D7343
RCEP A	2023	2023	25	RCEPT-A!E7343
RCEP A	2024	2024	25	RCEPT-A!F7343
RCEP A	2025	2025	25	RCEPT-A!G7343
RCEP A	2026	2026	25	RCEPT-A!H7343
RCEP A	2027	2027	25	RCEPT-A!I7343
RCEP B	2022	2022	25	B!D7343
RCEP B	2023	2023	25	B!E7343
RCEP B	2024	2024	25	B!F7343
RCEP B	2025	2025	25	B!G7343
RCEP B	2026	2026	25	B!H7343
RCEP B	2027	2027	25	B!I7343
RCEP C	2022	2022	*	C!D7343
RCEP C	2023	2023	*	C!E7343
RCEP C	2024	2024	*	C!F7343
RCEP C	2025	2025	*	C!G7343
RCEP C	2026	2026	*	C!H7343
RCEP C	2027	2027	*	C!I7343
RCEP D	2022	2022	25	D!D7343

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	25	D!E7343
RCEP D	2024	2024	25	D!F7343
RCEP D	2025	2025	25	D!G7343
RCEP D	2026	2026	25	D!H7343
RCEP D	2027	2027	25	D!I7343
RCEP E	2022	2022	25	E!D7346
RCEP E	2023	2023	25	E!E7346
RCEP E	2024	2024	25	E!F7346
RCEP E	2025	2025	25	E!G7346
RCEP E	2026	2026	25	E!H7346
RCEP E	2027	2027	25	E!I7346
RCEP F	2022	2022	25	F!D7343
RCEP F	2023	2023	25	F!E7343
RCEP F	2024	2024	25	F!F7343
RCEP F	2025	2025	25	F!G7343
RCEP F	2026	2026	25	F!H7343
RCEP F	2027	2027	25	F!I7343
VIFTA	2024	2024	21.4	VI!F6794
VIFTA	2025	2025	17.9	VI!G6794
VIFTA	2026	2026	14.3	VI!H6794
VIFTA	2027	2027	10.7	VI!I6794

Advisory & warnings

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

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 4811.59 has 5 lines; 4811.59.91 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; 4811.59.41 Floor coverings; 4811.59.49 Other; 4811.59.99 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 4811.59.91. 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 4811.59.91 was checked against BT2026 (cell BT2026!N7603), 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.