Vietnam Tariff Intelligence

HS 4811.60.91 detail

HS code	4811.60.91
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 wax, paraffin wax, stearin, oil or glycerol: / - - Other: / - - - Floor coverings
Unit	kg
Generated	08/11/2026 04:29:43
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/48116091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7608
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N7608
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7608
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MY)	0% (except MY)	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
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	8.6	8.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,3	10.3%	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!E7328
ATIGA	2022	2022	0	AT!E7281
ATIGA	2023	2023	0	AT!F7281
ATIGA	2024	2024	0	AT!G7281
ATIGA	2025	2025	0	AT!H7281
ATIGA	2026	2026	0	AT!I7281
ATIGA	2027	2027	0	AT!J7281
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7331
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7331
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7331
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7331

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7331
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7331
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7332
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7332
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7332
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7332
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7332
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7332
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7333
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7287
AIFTA	30/12/2022	2022	0	AI!F7289
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7289
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7289
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7289
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7289
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7289
VKFTA	2022	2022	0	VK!E7317
VKFTA	2023	2023	0	VK!F7317
VKFTA	2024	2024	0	VK!G7317
VKFTA	2025	2025	0	VK!H7317
VKFTA	2026	2026	0	VK!I7317
VKFTA	2027	2027	0	VK!J7317
VCFTA	2022	2022	3	VC!D7363
VCFTA	2023	2023	1	VC!E7363
VCFTA	2024	2024	0	VC!F7363
VCFTA	2025	2025	0	VC!G7363

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H7363
VCFTA	2027	2027	0	VC!I7363
VN-EAEU	2022	2022	0	EAV!D7343
VN-EAEU	2023	2023	0	EAV!E7343
VN-EAEU	2024	2024	0	EAV!F7343
VN-EAEU	2025	2025	0	EAV!G7343
VN-EAEU	2026	2026	0	EAV!H7343
VN-EAEU	2027	2027	0	EAV!I7343
AHKFTA	2022	2022	*	AKH!D7356
AHKFTA	2023	2023	*	AKH!E7356
AHKFTA	2024	2024	*	AKH!F7356
AHKFTA	2025	2025	*	AKH!G7356
AHKFTA	2026	2026	*	AKH!H7356
AHKFTA	2027	2027	*	AKH!I7356
EVFTA	2022	2022	7,5	EV-NK!D7360
EVFTA	2023	2023	5	EV-NK!E7360
EVFTA	2024	2024	2,5	EV-NK!F7360
EVFTA	2025	2025	0	EV-NK!G7360
EVFTA	2026	2026	0	EV-NK!H7360
EVFTA	2027	2027	0	EV-NK!I7360
UKVFTA	2022	2022	7,5	UKV!D7361
UKVFTA	2023	2023	5	UKV!E7361
UKVFTA	2024	2024	2,5	UKV!F7361
UKVFTA	2025	2025	0	UKV!G7361
UKVFTA	2026	2026	0	UKV!H7361
UKVFTA	2027	2027	0	UKV!I7361

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7311
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7311
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7311
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7311
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7311
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7311
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7311
RCEP A	2022	2022	14	RCEPT-A!D7348
RCEP A	2023	2023	13	RCEPT-A!E7348
RCEP A	2024	2024	12	RCEPT-A!F7348
RCEP A	2025	2025	11	RCEPT-A!G7348
RCEP A	2026	2026	10	RCEPT-A!H7348
RCEP A	2027	2027	9	RCEPT-A!I7348
RCEP B	2022	2022	14	B!D7348
RCEP B	2023	2023	13	B!E7348
RCEP B	2024	2024	12	B!F7348
RCEP B	2025	2025	11	B!G7348
RCEP B	2026	2026	10	B!H7348
RCEP B	2027	2027	9	B!I7348
RCEP C	2022	2022	*	C!D7348
RCEP C	2023	2023	*	C!E7348
RCEP C	2024	2024	*	C!F7348
RCEP C	2025	2025	*	C!G7348
RCEP C	2026	2026	*	C!H7348
RCEP C	2027	2027	*	C!I7348
RCEP D	2022	2022	14,1	D!D7348

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	13,1	D!E7348
RCEP D	2024	2024	12,2	D!F7348
RCEP D	2025	2025	11,3	D!G7348
RCEP D	2026	2026	10,3	D!H7348
RCEP D	2027	2027	9,4	D!I7348
RCEP E	2022	2022	14	E!D7351
RCEP E	2023	2023	13	E!E7351
RCEP E	2024	2024	12	E!F7351
RCEP E	2025	2025	11	E!G7351
RCEP E	2026	2026	10	E!H7351
RCEP E	2027	2027	9	E!I7351
RCEP F	2022	2022	14	F!D7348
RCEP F	2023	2023	13	F!E7348
RCEP F	2024	2024	12	F!F7348
RCEP F	2025	2025	11	F!G7348
RCEP F	2026	2026	10	F!H7348
RCEP F	2027	2027	9	F!I7348
VIFTA	2024	2024	12.9	VI!F6799
VIFTA	2025	2025	10.7	VI!G6799
VIFTA	2026	2026	8.6	VI!H6799
VIFTA	2027	2027	6.4	VI!I6799

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 4811.60 has 3 lines; 4811.60.91 is distinguished from its siblings by: Floor coverings.	4811.60.20 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; 4811.60.99 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 4811.60.91. 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 15% for 4811.60.91 was checked against BT2026 (cell BT2026!N7608), 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.