

Détail du SH 9619.00.14

|                        |                                                                                                                                                                                                                      |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 9619.00.14                                                                                                                                                                                                           |
| Description            | Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material / - Disposable articles: / - - Other, of paper, paper pulp, cellulose wadding or webs of cellulose fibres |
| Unité                  | kg/chiếc                                                                                                                                                                                                             |
| Généré le              | 31/10/2026 06:17:36                                                                                                                                                                                                  |
| Version des données    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                           |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                                                     |
| Lien                   | <a href="https://vietnamtariff.com/hs-code/96190014/">https://vietnamtariff.com/hs-code/96190014/</a>                                                                                                                |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source        |
|-------------------------------|---------------|-------------------------|----------------|------------|---------------|
| Droit d'importation ordinaire | 22.5          | 22,5%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18994 |
| Préférentiel (NPF)            | 15            | 15%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N18994 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18994 |
| Taxe spéciale de consommation |               | Aucune donnée           |                |            |               |
| Taxe environnementale         |               | Aucune donnée           |                |            |               |
| Droit d'exportation           |               | Aucune donnée           |                |            |               |
| Taux à l'exportation CPTPP    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation EVFTA    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation UKVFTA   |               | Aucune donnée           |                |            |               |

Taux préférentiels spéciaux (ALE) - 2026

| FTA     | Valeur source | Taux | Base des données          | Période                                | Preuve de l'origine | Base juridique | Statut     |
|---------|---------------|------|---------------------------|----------------------------------------|---------------------|----------------|------------|
| AANZFTA | 0             | 0%   | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                | 121/2022/NĐ-CP | Ad valorem |

| FTA             | Valeur source      | Taux                     | Base des données       | Période                                | Preuve de l'origine               | Base juridique | Statut     |
|-----------------|--------------------|--------------------------|------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA           | 0 (-KH, MM)        | 0% (sauf KH, MM)         | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AJCEP           | 0                  | 0%                       | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA           | 0(-KH, ID, LA, PH) | 0% (sauf KH, ID, LA, PH) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA           | 0                  | 0%                       | Tarif consolidé BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP           | 0                  | 0%                       | Tarif consolidé BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA           | 0                  | 0%                       | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA          | 0                  | 0%                       | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA           | 0                  | 0%                       | Tarif consolidé BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA           | 0                  | 0%                       | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA           | 0                  | 0%                       | Tarif consolidé BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU         | 0                  | 0%                       | Tarif consolidé BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO          | 0                  | 0%                       | Tarif consolidé BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| VIFTA           | 0                  | 0%                       | Tarif consolidé BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA          | 3                  | 3%                       | Tarif consolidé BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 7,5                | 7,5%                     | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA             | Valeur source | Taux          | Base des données       | Période                 | Preuve de l'origine               | Base juridique | Statut        |
|-----------------|---------------|---------------|------------------------|-------------------------|-----------------------------------|----------------|---------------|
| RCEP (Annexe B) | 7,5           | 7,5%          | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| RCEP (Annexe C) | 7,5           | 7,5%          | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| RCEP (Annexe E) | 7,5           | 7,5%          | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| RCEP (Annexe F) | 7,5           | 7,5%          | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| RCEP (Annexe D) | 8,2           | 8,2%          | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| VN-CAM          |               | Aucune donnée | Aucune donnée          |                         | S                                 | 56/2026/NĐ-CP  | Aucune donnée |
| VNCU            |               | Aucune donnée | Aucune donnée          |                         | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Aucune donnée |
| AIFTA           | 22.5          | 22,5%         | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/NĐ-CP | Ad valorem    |

### Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source    |
|-------|----------------------------------------|-------|---------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E18269 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E18198 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F18198 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G18198 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H18198 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I18198 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J18198 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 2             | AJ!E18254 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F18254 |

| FTA     | Période                                | Année | Valeur source | Source      |
|---------|----------------------------------------|-------|---------------|-------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G18254   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H18254   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I18254   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J18254   |
| VJEPa   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E18255   |
| VJEPa   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F18255   |
| VJEPa   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G18255   |
| VJEPa   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H18255   |
| VJEPa   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I18255   |
| VJEPa   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J18255   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F18260   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H18217 |
| AIFTA   | 30/12/2022                             | 2022  | 24            | AI!F18212   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 23            | AI!G18212   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 23            | AI!H18212   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 22.5          | AI!I18212   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 22.5          | AI!J18212   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 22.5          | AI!K18212   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E18260   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F18260   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G18260   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H18260   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I18260   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J18260   |
| VCFTA   | 2022                                   | 2022  | 0             | VC!D18324   |
| VCFTA   | 2023                                   | 2023  | 0             | VC!E18324   |

| FTA     | Période | Année | Valeur source | Source       |
|---------|---------|-------|---------------|--------------|
| VCFTA   | 2024    | 2024  | 0             | VC!F18324    |
| VCFTA   | 2025    | 2025  | 0             | VC!G18324    |
| VCFTA   | 2026    | 2026  | 0             | VC!H18324    |
| VCFTA   | 2027    | 2027  | 0             | VC!I18324    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D18298   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E18298   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F18298   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G18298   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H18298   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I18298   |
| AHKFTA  | 2022    | 2022  | 9             | AKH!D18291   |
| AHKFTA  | 2023    | 2023  | 6             | AKH!E18291   |
| AHKFTA  | 2024    | 2024  | 6             | AKH!F18291   |
| AHKFTA  | 2025    | 2025  | 3             | AKH!G18291   |
| AHKFTA  | 2026    | 2026  | 3             | AKH!H18291   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I18291   |
| EVFTA   | 2022    | 2022  | 3,7           | EV-NK!D18321 |
| EVFTA   | 2023    | 2023  | 0             | EV-NK!E18321 |
| EVFTA   | 2024    | 2024  | 0             | EV-NK!F18321 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G18321 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H18321 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I18321 |
| UKVFTA  | 2022    | 2022  | 3,7           | UKV!D18320   |
| UKVFTA  | 2023    | 2023  | 0             | UKV!E18320   |
| UKVFTA  | 2024    | 2024  | 0             | UKV!F18320   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G18320   |

| FTA    | Période | Année          | Valeur source | Source         |
|--------|---------|----------------|---------------|----------------|
| UKVFTA | 2026    | 2026           | 0             | UKV!H18320     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I18320     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D18414   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E18414   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F18414   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G18414   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H18414   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I18414   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J18414   |
| RCEP A | 2022    | 2022           | 13,5          | RCEPT-A!D18285 |
| RCEP A | 2023    | 2023           | 12            | RCEPT-A!E18285 |
| RCEP A | 2024    | 2024           | 10,5          | RCEPT-A!F18285 |
| RCEP A | 2025    | 2025           | 9             | RCEPT-A!G18285 |
| RCEP A | 2026    | 2026           | 7,5           | RCEPT-A!H18285 |
| RCEP A | 2027    | 2027           | 6             | RCEPT-A!I18285 |
| RCEP B | 2022    | 2022           | 13,5          | B!D18285       |
| RCEP B | 2023    | 2023           | 12            | B!E18285       |
| RCEP B | 2024    | 2024           | 10,5          | B!F18285       |
| RCEP B | 2025    | 2025           | 9             | B!G18285       |
| RCEP B | 2026    | 2026           | 7,5           | B!H18285       |
| RCEP B | 2027    | 2027           | 6             | B!I18285       |
| RCEP C | 2022    | 2022           | 13,5          | C!D18283       |
| RCEP C | 2023    | 2023           | 12            | C!E18283       |
| RCEP C | 2024    | 2024           | 10,5          | C!F18283       |
| RCEP C | 2025    | 2025           | 9             | C!G18283       |
| RCEP C | 2026    | 2026           | 7,5           | C!H18283       |

| FTA    | Période | Année | Valeur source | Source    |
|--------|---------|-------|---------------|-----------|
| RCEP C | 2027    | 2027  | 6             | C!I18283  |
| RCEP D | 2022    | 2022  | 13,6          | D!D18282  |
| RCEP D | 2023    | 2023  | 12,3          | D!E18282  |
| RCEP D | 2024    | 2024  | 10,9          | D!F18282  |
| RCEP D | 2025    | 2025  | 9,5           | D!G18282  |
| RCEP D | 2026    | 2026  | 8,2           | D!H18282  |
| RCEP D | 2027    | 2027  | 6,8           | D!I18282  |
| RCEP E | 2022    | 2022  | 13,5          | E!D18287  |
| RCEP E | 2023    | 2023  | 12            | E!E18287  |
| RCEP E | 2024    | 2024  | 10,5          | E!F18287  |
| RCEP E | 2025    | 2025  | 9             | E!G18287  |
| RCEP E | 2026    | 2026  | 7,5           | E!H18287  |
| RCEP E | 2027    | 2027  | 6             | E!I18287  |
| RCEP F | 2022    | 2022  | 13,5          | F!D18285  |
| RCEP F | 2023    | 2023  | 12            | F!E18285  |
| RCEP F | 2024    | 2024  | 10,5          | F!F18285  |
| RCEP F | 2025    | 2025  | 9             | F!G18285  |
| RCEP F | 2026    | 2026  | 7,5           | F!H18285  |
| RCEP F | 2027    | 2027  | 6             | F!I18285  |
| VIFTA  | 2024    | 2024  | 10            | VI!F17136 |
| VIFTA  | 2025    | 2025  | 5             | VI!G17136 |
| VIFTA  | 2026    | 2026  | 0             | VI!H17136 |
| VIFTA  | 2027    | 2027  | 0             | VI!I17136 |

### Conseils et avertissements

| Code de risque | Niveau | Nom du risque                                        | Description                                                                                                                                                   | Données liées                                                                                                                                                                                                                                                                                                                                                                                      | Référence juridique | Action recommandée                                                                                           | Statut de vérification                            |
|----------------|--------|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DOC-001        | YELLOW | Specialised inspection                               | Item policy (source, Vietnamese): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)                                             |                                                                                                                                                                                                                                                                                                                                                                                                    | 765/QĐ-BCT          | Prepare inspection/certification filings under the cited instruments before clearance.                       | Texte cité dans la source ; validité non vérifiée |
| FTA-013        | YELLOW | FTA rate not lower than MFN                          | AIFTA 22,5%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.                    | MFN 15%                                                                                                                                                                                                                                                                                                                                                                                            |                     | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non vérifié – contrôle nécessaire                 |
| HS-003         | YELLOW | Classification Review Required – similar lines exist | Subheading 9619.00 has 8 lines; 9619.00.14 is distinguished from its siblings by: Other, of paper, paper pulp, cellulose wadding or webs of cellulose fibres. | 9619.00.11 With an absorbent core of wadding of textile materials; 9619.00.12 Sanitary towels and tampons of paper, paper pulp, cellulose wadding or webs of cellulose fibres; 9619.00.13 Baby napkins and pads for incontinence, of paper, paper pulp, cellulose wadding or webs of cellulose fibres; 9619.00.19 Other; 9619.00.92 Sanitary towels (pads); 9619.00.93 Other, knitted or crocheted | 31/2022/TT-BTC      | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non vérifié – contrôle nécessaire                 |
| 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 vérifié – contrôle nécessaire                 |
| 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 vérifié – contrôle nécessaire                 |

| Code de risque | Niveau | Nom du risque                                              | Description                                                                                           | Données liées | Référence juridique | Action recommandée                                                                                       | Statut de vérification                          |
|----------------|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---------------|---------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| TR-004         | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 9619.00.14. This does NOT mean there is no risk.          |               |                     | Check the MOIT Trade Remedies Authority database.                                                        | Non vérifié – contrôle nécessaire               |
| DQ-001         | GREEN  | MFN rate present in the source                             | The MFN rate 15% for 9619.00.14 was checked against BT2026 (cell BT2026!N18994), basis 26/2023/ND-CP. |               | 26/2023/ND-CP       | Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text. | Vérifié par rapport au fichier tarifaire source |

### Politique de l'article

| Politique de l'article                                                                                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)                                                                                                                                                                                                                                                  |
| Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur. |