Vietnam Tariff Intelligence

# HS 9615.90.23 detail

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|---|---|
| **HS code** | 9615.90.23 |
| **Description** | Combs, hair-slides and the like; hair pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof / - Other: / - - Parts: / - - - Of aluminium |
| **Unit** | kg/chiếc |
| **Generated** | 03/11/2026 21:35:20 |
| **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://vietnamtariff.com/hs-code/96159023/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18973 |
| Preferential (MFN) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N18973 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18973 |
| 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 |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-KH) | 0% (except KH) | 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 | 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 |
| 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 |
| AHKFTA | 4 | 4% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 10 | 10% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| RCEP (Annex B) | 10 | 10% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 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) | 10,9 | 10.9% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 11.4 | 11.4% | 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!E18244 |
| ATIGA | 2022 | 2022 | 0 | AT!E18173 |
| ATIGA | 2023 | 2023 | 0 | AT!F18173 |
| ATIGA | 2024 | 2024 | 0 | AT!G18173 |
| ATIGA | 2025 | 2025 | 0 | AT!H18173 |
| ATIGA | 2026 | 2026 | 0 | AT!I18173 |
| ATIGA | 2027 | 2027 | 0 | AT!J18173 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E18229 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F18229 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G18229 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H18229 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I18229 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J18229 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E18230 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F18230 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G18230 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H18230 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I18230 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J18230 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F18235 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H18192 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F18187 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G18187 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H18187 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I18187 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J18187 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K18187 |
| VKFTA | 2022 | 2022 | 0 | VK!E18235 |
| VKFTA | 2023 | 2023 | 0 | VK!F18235 |
| VKFTA | 2024 | 2024 | 0 | VK!G18235 |
| VKFTA | 2025 | 2025 | 0 | VK!H18235 |
| VKFTA | 2026 | 2026 | 0 | VK!I18235 |
| VKFTA | 2027 | 2027 | 0 | VK!J18235 |
| VCFTA | 2022 | 2022 | 4 | VC!D18299 |
| VCFTA | 2023 | 2023 | 2 | VC!E18299 |
| VCFTA | 2024 | 2024 | 0 | VC!F18299 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G18299 |
| VCFTA | 2026 | 2026 | 0 | VC!H18299 |
| VCFTA | 2027 | 2027 | 0 | VC!I18299 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D18273 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E18273 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F18273 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G18273 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H18273 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I18273 |
| AHKFTA | 2022 | 2022 | 12 | AKH!D18266 |
| AHKFTA | 2023 | 2023 | 8 | AKH!E18266 |
| AHKFTA | 2024 | 2024 | 8 | AKH!F18266 |
| AHKFTA | 2025 | 2025 | 4 | AKH!G18266 |
| AHKFTA | 2026 | 2026 | 4 | AKH!H18266 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I18266 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D18296 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E18296 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F18296 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G18296 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H18296 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I18296 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D18295 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E18295 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F18295 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G18295 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H18295 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I18295 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D18389 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E18389 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F18389 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G18389 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H18389 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I18389 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J18389 |
| RCEP A | 2022 | 2022 | 18 | RCEPT-A!D18260 |
| RCEP A | 2023 | 2023 | 16 | RCEPT-A!E18260 |
| RCEP A | 2024 | 2024 | 14 | RCEPT-A!F18260 |
| RCEP A | 2025 | 2025 | 12 | RCEPT-A!G18260 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H18260 |
| RCEP A | 2027 | 2027 | 8 | RCEPT-A!I18260 |
| RCEP B | 2022 | 2022 | 18 | B!D18260 |
| RCEP B | 2023 | 2023 | 16 | B!E18260 |
| RCEP B | 2024 | 2024 | 14 | B!F18260 |
| RCEP B | 2025 | 2025 | 12 | B!G18260 |
| RCEP B | 2026 | 2026 | 10 | B!H18260 |
| RCEP B | 2027 | 2027 | 8 | B!I18260 |
| RCEP C | 2022 | 2022 | 18 | C!D18258 |
| RCEP C | 2023 | 2023 | 16 | C!E18258 |
| RCEP C | 2024 | 2024 | 14 | C!F18258 |
| RCEP C | 2025 | 2025 | 12 | C!G18258 |
| RCEP C | 2026 | 2026 | 10 | C!H18258 |
| RCEP C | 2027 | 2027 | 8 | C!I18258 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 18,2 | D!D18257 |
| RCEP D | 2023 | 2023 | 16,4 | D!E18257 |
| RCEP D | 2024 | 2024 | 14,5 | D!F18257 |
| RCEP D | 2025 | 2025 | 12,7 | D!G18257 |
| RCEP D | 2026 | 2026 | 10,9 | D!H18257 |
| RCEP D | 2027 | 2027 | 9,1 | D!I18257 |
| RCEP E | 2022 | 2022 | 18 | E!D18262 |
| RCEP E | 2023 | 2023 | 16 | E!E18262 |
| RCEP E | 2024 | 2024 | 14 | E!F18262 |
| RCEP E | 2025 | 2025 | 12 | E!G18262 |
| RCEP E | 2026 | 2026 | 10 | E!H18262 |
| RCEP E | 2027 | 2027 | 8 | E!I18262 |
| RCEP F | 2022 | 2022 | 18 | F!D18260 |
| RCEP F | 2023 | 2023 | 16 | F!E18260 |
| RCEP F | 2024 | 2024 | 14 | F!F18260 |
| RCEP F | 2025 | 2025 | 12 | F!G18260 |
| RCEP F | 2026 | 2026 | 10 | F!H18260 |
| RCEP F | 2027 | 2027 | 8 | F!I18260 |
| VIFTA | 2024 | 2024 | 17.1 | VI!F17115 |
| VIFTA | 2025 | 2025 | 14.3 | VI!G17115 |
| VIFTA | 2026 | 2026 | 11.4 | VI!H17115 |
| VIFTA | 2027 | 2027 | 8.6 | VI!I17115 |

## Advisory & warnings

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

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|---|---|---|---|---|---|---|---|
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) | | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrument cited in source; validity not verified |
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) | | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrument cited in source; validity not verified |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 9615.90 has 12 lines; 9615.90.23 is distinguished from its siblings by: Of aluminium. | 9615.90.11 Of aluminium; 9615.90.12 Of iron or steel; 9615.90.13 Of plastics; 9615.90.19 Other; 9615.90.21 Of plastics; 9615.90.22 Of iron or steel | 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 9615.90.23. 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 20% for 9615.90.23 was checked against BT2026 (cell BT2026!N18973), 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 |

## Item policy

| Item policy |
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| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) |
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) |

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.