Vietnam Tariff Intelligence

HS 9616.10.10 detail

HS code	9616.10.10
Description	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations / - Scent sprays and similar toilet sprays, and mounts and heads therefor: / - - Scent sprays and similar toilet sprays
Unit	chiếc
Generated	03/11/2026 18:10:35
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/96161010/

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!K18982
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18982
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18982
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
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	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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!E18254

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18183
ATIGA	2023	2023	0	AT!F18183
ATIGA	2024	2024	0	AT!G18183
ATIGA	2025	2025	0	AT!H18183
ATIGA	2026	2026	0	AT!I18183
ATIGA	2027	2027	0	AT!J18183
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18239
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18239
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18239
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18239
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18239
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18239
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E18240
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F18240
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18240
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18240
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18240
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18240
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18245
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18202
AIFTA	30/12/2022	2022	0	AI!F18197
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18197
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18197
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18197
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18197
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18197

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18245
VKFTA	2023	2023	0	VK!F18245
VKFTA	2024	2024	0	VK!G18245
VKFTA	2025	2025	0	VK!H18245
VKFTA	2026	2026	0	VK!I18245
VKFTA	2027	2027	0	VK!J18245
VCFTA	2022	2022	5	VC!D18309
VCFTA	2023	2023	3	VC!E18309
VCFTA	2024	2024	0	VC!F18309
VCFTA	2025	2025	0	VC!G18309
VCFTA	2026	2026	0	VC!H18309
VCFTA	2027	2027	0	VC!I18309
VN-EAEU	2022	2022	0	EAV!D18283
VN-EAEU	2023	2023	0	EAV!E18283
VN-EAEU	2024	2024	0	EAV!F18283
VN-EAEU	2025	2025	0	EAV!G18283
VN-EAEU	2026	2026	0	EAV!H18283
VN-EAEU	2027	2027	0	EAV!I18283
AHKFTA	2022	2022	15	AKH!D18276
AHKFTA	2023	2023	10	AKH!E18276
AHKFTA	2024	2024	10	AKH!F18276
AHKFTA	2025	2025	5	AKH!G18276
AHKFTA	2026	2026	5	AKH!H18276
AHKFTA	2027	2027	0	AKH!I18276
EVFTA	2022	2022	6,2	EV-NK!D18306
EVFTA	2023	2023	0	EV-NK!E18306

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18306
EVFTA	2025	2025	0	EV-NK!G18306
EVFTA	2026	2026	0	EV-NK!H18306
EVFTA	2027	2027	0	EV-NK!I18306
UKVFTA	2022	2022	6,2	UKV!D18305
UKVFTA	2023	2023	0	UKV!E18305
UKVFTA	2024	2024	0	UKV!F18305
UKVFTA	2025	2025	0	UKV!G18305
UKVFTA	2026	2026	0	UKV!H18305
UKVFTA	2027	2027	0	UKV!I18305
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18399
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18399
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18399
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18399
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18399
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18399
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18399
RCEP A	2022	2022	22,5	RCEPT-A!D18270
RCEP A	2023	2023	20	RCEPT-A!E18270
RCEP A	2024	2024	17,5	RCEPT-A!F18270
RCEP A	2025	2025	15	RCEPT-A!G18270
RCEP A	2026	2026	12,5	RCEPT-A!H18270
RCEP A	2027	2027	10	RCEPT-A!I18270
RCEP B	2022	2022	22,5	B!D18270
RCEP B	2023	2023	20	B!E18270
RCEP B	2024	2024	17,5	B!F18270

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G18270
RCEP B	2026	2026	12,5	B!H18270
RCEP B	2027	2027	10	B!I18270
RCEP C	2022	2022	22,5	C!D18268
RCEP C	2023	2023	20	C!E18268
RCEP C	2024	2024	17,5	C!F18268
RCEP C	2025	2025	15	C!G18268
RCEP C	2026	2026	12,5	C!H18268
RCEP C	2027	2027	10	C!I18268
RCEP D	2022	2022	22,7	D!D18267
RCEP D	2023	2023	20,5	D!E18267
RCEP D	2024	2024	18,2	D!F18267
RCEP D	2025	2025	15,9	D!G18267
RCEP D	2026	2026	13,6	D!H18267
RCEP D	2027	2027	11,4	D!I18267
RCEP E	2022	2022	22,5	E!D18272
RCEP E	2023	2023	20	E!E18272
RCEP E	2024	2024	17,5	E!F18272
RCEP E	2025	2025	15	E!G18272
RCEP E	2026	2026	12,5	E!H18272
RCEP E	2027	2027	10	E!I18272
RCEP F	2022	2022	22,5	F!D18270
RCEP F	2023	2023	20	F!E18270
RCEP F	2024	2024	17,5	F!F18270
RCEP F	2025	2025	15	F!G18270
RCEP F	2026	2026	12,5	F!H18270

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I18270
VIFTA	2024	2024	21,4	VI!F17124
VIFTA	2025	2025	17.9	VI!G17124
VIFTA	2026	2026	14.3	VI!H17124
VIFTA	2027	2027	10.7	VI!I17124

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 9616.10 has 2 lines; 9616.10.10 is distinguished from its siblings by: Scent sprays and similar toilet sprays.	9616.10.20 Mounts and heads	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 9616.10.10. 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 9616.10.10 was checked against BT2026 (cell BT2026!N18982), 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.