Vietnam Tariff Intelligence

HS 9616.10.20 detail

HS code	9616.10.20
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: / - - Mounts and heads
Unit	chiếc
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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/96161020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18983
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N18983
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18983
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	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	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!E18255

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18184
ATIGA	2023	2023	0	AT!F18184
ATIGA	2024	2024	0	AT!G18184
ATIGA	2025	2025	0	AT!H18184
ATIGA	2026	2026	0	AT!I18184
ATIGA	2027	2027	0	AT!J18184
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E18240
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18240
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18240
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18240
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18240
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18240
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18241
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18241
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18241
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18241
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18241
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18241
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18246
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18203
AIFTA	30/12/2022	2022	0	AI!F18198
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18198
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18198
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18198
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18198
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18198

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18246
VKFTA	2023	2023	0	VK!F18246
VKFTA	2024	2024	0	VK!G18246
VKFTA	2025	2025	0	VK!H18246
VKFTA	2026	2026	0	VK!I18246
VKFTA	2027	2027	0	VK!J18246
VCFTA	2022	2022	2	VC!D18310
VCFTA	2023	2023	1	VC!E18310
VCFTA	2024	2024	0	VC!F18310
VCFTA	2025	2025	0	VC!G18310
VCFTA	2026	2026	0	VC!H18310
VCFTA	2027	2027	0	VC!I18310
VN-EAEU	2022	2022	0	EAV!D18284
VN-EAEU	2023	2023	0	EAV!E18284
VN-EAEU	2024	2024	0	EAV!F18284
VN-EAEU	2025	2025	0	EAV!G18284
VN-EAEU	2026	2026	0	EAV!H18284
VN-EAEU	2027	2027	0	EAV!I18284
AHKFTA	2022	2022	6	AKH!D18277
AHKFTA	2023	2023	4	AKH!E18277
AHKFTA	2024	2024	4	AKH!F18277
AHKFTA	2025	2025	2	AKH!G18277
AHKFTA	2026	2026	2	AKH!H18277
AHKFTA	2027	2027	0	AKH!I18277
EVFTA	2022	2022	2,5	EV-NK!D18307
EVFTA	2023	2023	0	EV-NK!E18307

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18307
EVFTA	2025	2025	0	EV-NK!G18307
EVFTA	2026	2026	0	EV-NK!H18307
EVFTA	2027	2027	0	EV-NK!I18307
UKVFTA	2022	2022	2,5	UKV!D18306
UKVFTA	2023	2023	0	UKV!E18306
UKVFTA	2024	2024	0	UKV!F18306
UKVFTA	2025	2025	0	UKV!G18306
UKVFTA	2026	2026	0	UKV!H18306
UKVFTA	2027	2027	0	UKV!I18306
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18400
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18400
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18400
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18400
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18400
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18400
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18400
RCEP A	2022	2022	9	RCEPT-A!D18271
RCEP A	2023	2023	8	RCEPT-A!E18271
RCEP A	2024	2024	7	RCEPT-A!F18271
RCEP A	2025	2025	6	RCEPT-A!G18271
RCEP A	2026	2026	5	RCEPT-A!H18271
RCEP A	2027	2027	4	RCEPT-A!I18271
RCEP B	2022	2022	9	B!D18271
RCEP B	2023	2023	8	B!E18271
RCEP B	2024	2024	7	B!F18271

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	6	B!G18271
RCEP B	2026	2026	5	B!H18271
RCEP B	2027	2027	4	B!I18271
RCEP C	2022	2022	9	C!D18269
RCEP C	2023	2023	8	C!E18269
RCEP C	2024	2024	7	C!F18269
RCEP C	2025	2025	6	C!G18269
RCEP C	2026	2026	5	C!H18269
RCEP C	2027	2027	4	C!I18269
RCEP D	2022	2022	9,1	D!D18268
RCEP D	2023	2023	8,2	D!E18268
RCEP D	2024	2024	7,3	D!F18268
RCEP D	2025	2025	6,4	D!G18268
RCEP D	2026	2026	5,5	D!H18268
RCEP D	2027	2027	4,5	D!I18268
RCEP E	2022	2022	9	E!D18273
RCEP E	2023	2023	8	E!E18273
RCEP E	2024	2024	7	E!F18273
RCEP E	2025	2025	6	E!G18273
RCEP E	2026	2026	5	E!H18273
RCEP E	2027	2027	4	E!I18273
RCEP F	2022	2022	9	F!D18271
RCEP F	2023	2023	8	F!E18271
RCEP F	2024	2024	7	F!F18271
RCEP F	2025	2025	6	F!G18271
RCEP F	2026	2026	5	F!H18271

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	4	F!I18271
VIFTA	2024	2024	8.6	VI!F17125
VIFTA	2025	2025	7.1	VI!G17125
VIFTA	2026	2026	5.7	VI!H17125
VIFTA	2027	2027	4.3	VI!I17125

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; 9616.10.20 is distinguished from its siblings by: Mounts and heads.	9616.10.10 Scent sprays and similar toilet sprays	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 9616.10.20. 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 10% for 9616.10.20 was checked against BT2026 (cell BT2026!N18983), 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.