

HS 9619.00.13 detail

|                     |                                                                                                                                                                                                                                                       |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 9619.00.13                                                                                                                                                                                                                                            |
| Description         | Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material / - Disposable articles: / - - Baby napkins and pads for incontinence, of paper, paper pulp, cellulose wadding or webs of cellulose fibres |
| Unit                | kg/chiếc                                                                                                                                                                                                                                              |
| Generated           | 31/10/2026 08:03:07                                                                                                                                                                                                                                   |
| 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                | <a href="https://vietnamtariff.com/hs-code/96190013/">https://vietnamtariff.com/hs-code/96190013/</a>                                                                                                                                                 |

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!K18993 |
| Preferential (MFN)   | 15           | 15%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N18993 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18993 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ            | 121/2022/NĐ-<br>CP | Ad<br>valorem |

| FTA     | Source value       | Rate                       | Data basis          | Period                                 | Proof of origin  | Legal basis    | Status     |
|---------|--------------------|----------------------------|---------------------|----------------------------------------|------------------|----------------|------------|
| ACFTA   | 0 (-KH, MM)        | 0% (except KH, MM)         | 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(-KH, ID, LA, PH) | 0% (except KH, ID, LA, PH) | 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   | 0                  | 0%                         | Consolidated BT2026 | 2026                                   | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA  | 3                  | 3%                         | Consolidated BT2026 | 2026                                   | AHK              | 123/2022/NĐ-CP | Ad valorem |

| FTA            | Source value | Rate    | Data basis          | Period | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|---------|---------------------|--------|-----------------------------------|----------------|------------|
| RCEP (Annex A) | 7,5          | 7.5%    | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 7,5          | 7.5%    | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 7,5          | 7.5%    | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 7,5          | 7.5%    | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 7,5          | 7.5%    | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 8,2          | 8.2%    | 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    |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source    |
|-------|----------------------------------------|------|--------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AC!E18268 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E18197 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F18197 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G18197 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H18197 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I18197 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J18197 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2            | AJ!E18253 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F18253 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G18253 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H18253   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I18253   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J18253   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E18254   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F18254   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G18254   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H18254   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I18254   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J18254   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F18259   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H18216 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F18211   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G18211   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H18211   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I18211   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J18211   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K18211   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E18259   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F18259   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G18259   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H18259   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I18259   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J18259   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D18323   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E18323   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F18323   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G18323    |
| VCFTA   | 2026   | 2026 | 0            | VC!H18323    |
| VCFTA   | 2027   | 2027 | 0            | VC!I18323    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D18297   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E18297   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F18297   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G18297   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H18297   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I18297   |
| AHKFTA  | 2022   | 2022 | 9            | AKH!D18290   |
| AHKFTA  | 2023   | 2023 | 6            | AKH!E18290   |
| AHKFTA  | 2024   | 2024 | 6            | AKH!F18290   |
| AHKFTA  | 2025   | 2025 | 3            | AKH!G18290   |
| AHKFTA  | 2026   | 2026 | 3            | AKH!H18290   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I18290   |
| EVFTA   | 2022   | 2022 | 3,7          | EV-NK!D18320 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E18320 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F18320 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G18320 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H18320 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I18320 |
| UKVFTA  | 2022   | 2022 | 3,7          | UKV!D18319   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E18319   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F18319   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G18319   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H18319   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I18319     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D18413   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E18413   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F18413   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G18413   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H18413   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I18413   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J18413   |
| RCEP A | 2022   | 2022           | 13,5         | RCEPT-A!D18284 |
| RCEP A | 2023   | 2023           | 12           | RCEPT-A!E18284 |
| RCEP A | 2024   | 2024           | 10,5         | RCEPT-A!F18284 |
| RCEP A | 2025   | 2025           | 9            | RCEPT-A!G18284 |
| RCEP A | 2026   | 2026           | 7,5          | RCEPT-A!H18284 |
| RCEP A | 2027   | 2027           | 6            | RCEPT-A!I18284 |
| RCEP B | 2022   | 2022           | 13,5         | B!D18284       |
| RCEP B | 2023   | 2023           | 12           | B!E18284       |
| RCEP B | 2024   | 2024           | 10,5         | B!F18284       |
| RCEP B | 2025   | 2025           | 9            | B!G18284       |
| RCEP B | 2026   | 2026           | 7,5          | B!H18284       |
| RCEP B | 2027   | 2027           | 6            | B!I18284       |
| RCEP C | 2022   | 2022           | 13,5         | C!D18282       |
| RCEP C | 2023   | 2023           | 12           | C!E18282       |
| RCEP C | 2024   | 2024           | 10,5         | C!F18282       |
| RCEP C | 2025   | 2025           | 9            | C!G18282       |
| RCEP C | 2026   | 2026           | 7,5          | C!H18282       |
| RCEP C | 2027   | 2027           | 6            | C!I18282       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2022   | 2022 | 13,6         | D!D18281  |
| RCEP D | 2023   | 2023 | 12,3         | D!E18281  |
| RCEP D | 2024   | 2024 | 10,9         | D!F18281  |
| RCEP D | 2025   | 2025 | 9,5          | D!G18281  |
| RCEP D | 2026   | 2026 | 8,2          | D!H18281  |
| RCEP D | 2027   | 2027 | 6,8          | D!I18281  |
| RCEP E | 2022   | 2022 | 13,5         | E!D18286  |
| RCEP E | 2023   | 2023 | 12           | E!E18286  |
| RCEP E | 2024   | 2024 | 10,5         | E!F18286  |
| RCEP E | 2025   | 2025 | 9            | E!G18286  |
| RCEP E | 2026   | 2026 | 7,5          | E!H18286  |
| RCEP E | 2027   | 2027 | 6            | E!I18286  |
| RCEP F | 2022   | 2022 | 13,5         | F!D18284  |
| RCEP F | 2023   | 2023 | 12           | F!E18284  |
| RCEP F | 2024   | 2024 | 10,5         | F!F18284  |
| RCEP F | 2025   | 2025 | 9            | F!G18284  |
| RCEP F | 2026   | 2026 | 7,5          | F!H18284  |
| RCEP F | 2027   | 2027 | 6            | F!I18284  |
| VIFTA  | 2024   | 2024 | 10           | VI!F17135 |
| VIFTA  | 2025   | 2025 | 5            | VI!G17135 |
| VIFTA  | 2026   | 2026 | 0            | VI!H17135 |
| VIFTA  | 2027   | 2027 | 0            | VI!I17135 |

### Advisory & warnings

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

|         |        |                                                            |                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                   |                |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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.                   | Instrument cited in source; validity not verified |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 9619.00 has 8 lines; 9619.00.13 is distinguished from its siblings by: Baby napkins and pads for incontinence, 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; 9619.00.14 Other, 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.              | 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 9619.00.13. 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 9619.00.13 was checked against BT2026 (cell BT2026!N18993), 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                                                                     |
|---------------------------------------------------------------------------------|
| DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019) |

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.