

HS 9619.00.92 detail

HS code	9619.00.92
Description	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material / - Other: / - - Sanitary towels (pads)
Unit	kg/chiếc
Generated	31/10/2026 22:49:48
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/96190092/

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!K18997
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18997
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18997
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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VIFTA	8	8%	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!E18272

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18201
ATIGA	2023	2023	0	AT!F18201
ATIGA	2024	2024	0	AT!G18201
ATIGA	2025	2025	0	AT!H18201
ATIGA	2026	2026	0	AT!I18201
ATIGA	2027	2027	0	AT!J18201
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E18257
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18257
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18257
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18257
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18257
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18257
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18258
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18258
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18258
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18258
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18258
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18258
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18263
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18220
AIFTA	30/12/2022	2022	0	AI!F18215
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18215
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18215
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18215
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18215
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18215

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18263
VKFTA	2023	2023	0	VK!F18263
VKFTA	2024	2024	0	VK!G18263
VKFTA	2025	2025	0	VK!H18263
VKFTA	2026	2026	0	VK!I18263
VKFTA	2027	2027	0	VK!J18263
VCFTA	2022	2022	0	VC!D18327
VCFTA	2023	2023	0	VC!E18327
VCFTA	2024	2024	0	VC!F18327
VCFTA	2025	2025	0	VC!G18327
VCFTA	2026	2026	0	VC!H18327
VCFTA	2027	2027	0	VC!I18327
VN-EAEU	2022	2022	0	EAV!D18301
VN-EAEU	2023	2023	0	EAV!E18301
VN-EAEU	2024	2024	0	EAV!F18301
VN-EAEU	2025	2025	0	EAV!G18301
VN-EAEU	2026	2026	0	EAV!H18301
VN-EAEU	2027	2027	0	EAV!I18301
AHKFTA	2022	2022	12	AKH!D18294
AHKFTA	2023	2023	8	AKH!E18294
AHKFTA	2024	2024	8	AKH!F18294
AHKFTA	2025	2025	4	AKH!G18294
AHKFTA	2026	2026	4	AKH!H18294
AHKFTA	2027	2027	0	AKH!I18294
EVFTA	2022	2022	5	EV-NK!D18324
EVFTA	2023	2023	0	EV-NK!E18324

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18324
EVFTA	2025	2025	0	EV-NK!G18324
EVFTA	2026	2026	0	EV-NK!H18324
EVFTA	2027	2027	0	EV-NK!I18324
UKVFTA	2022	2022	5	UKV!D18323
UKVFTA	2023	2023	0	UKV!E18323
UKVFTA	2024	2024	0	UKV!F18323
UKVFTA	2025	2025	0	UKV!G18323
UKVFTA	2026	2026	0	UKV!H18323
UKVFTA	2027	2027	0	UKV!I18323
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18417
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18417
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18417
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18417
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18417
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18417
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18417
RCEP A	2022	2022	0	RCEPT-A!D18288
RCEP A	2023	2023	0	RCEPT-A!E18288
RCEP A	2024	2024	0	RCEPT-A!F18288
RCEP A	2025	2025	0	RCEPT-A!G18288
RCEP A	2026	2026	0	RCEPT-A!H18288
RCEP A	2027	2027	0	RCEPT-A!I18288
RCEP B	2022	2022	0	B!D18288
RCEP B	2023	2023	0	B!E18288
RCEP B	2024	2024	0	B!F18288

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G18288
RCEP B	2026	2026	0	B!H18288
RCEP B	2027	2027	0	B!I18288
RCEP C	2022	2022	0	C!D18286
RCEP C	2023	2023	0	C!E18286
RCEP C	2024	2024	0	C!F18286
RCEP C	2025	2025	0	C!G18286
RCEP C	2026	2026	0	C!H18286
RCEP C	2027	2027	0	C!I18286
RCEP D	2022	2022	0	D!D18285
RCEP D	2023	2023	0	D!E18285
RCEP D	2024	2024	0	D!F18285
RCEP D	2025	2025	0	D!G18285
RCEP D	2026	2026	0	D!H18285
RCEP D	2027	2027	0	D!I18285
RCEP E	2022	2022	0	E!D18290
RCEP E	2023	2023	0	E!E18290
RCEP E	2024	2024	0	E!F18290
RCEP E	2025	2025	0	E!G18290
RCEP E	2026	2026	0	E!H18290
RCEP E	2027	2027	0	E!I18290
RCEP F	2022	2022	0	F!D18288
RCEP F	2023	2023	0	F!E18288
RCEP F	2024	2024	0	F!F18288
RCEP F	2025	2025	0	F!G18288
RCEP F	2026	2026	0	F!H18288

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	FII18288
VIFTA	2024	2024	16	VIIF17139
VIFTA	2025	2025	12	VIIG17139
VIFTA	2026	2026	8	VIIH17139
VIFTA	2027	2027	4	VIIL17139

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; 9619.00.92 is distinguished from its siblings by: Sanitary towels (pads).	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; 9619.00.14 Other, of paper, paper pulp, cellulose wadding or webs of cellulose fibres; 9619.00.19 Other; 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
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9619.00.92 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9619.00.92	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 9619.00.92. 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 9619.00.92 was checked against BT2026 (cell BT2026!N18997), 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.