Vietnam Tariff Intelligence

# Detalle del SA 9619.00.12

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|---|---|
| **Código SA** | 9619.00.12 |
| **Descripción** | Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material / - Disposable articles: / - - Sanitary towels and tampons of paper, paper pulp, cellulose wadding or webs of cellulose fibres |
| **Unidad** | kg/chiếc |
| **Generado** | 04/11/2026 19:31:22 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://mail.vietnamtariff.com/hs-code/96190012/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 22.5 | 22,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18992 |
| Preferencial (NMF) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N18992 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18992 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-KH, MM) | 0% (excepto KH, MM) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-KH, ID, LA, PH) | 0% (excepto KH, ID, LA, PH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 3 | 3% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Anexo A) | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 8,2 | 8,2% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E18267 |
| ATIGA | 2022 | 2022 | 0 | AT!E18196 |
| ATIGA | 2023 | 2023 | 0 | AT!F18196 |
| ATIGA | 2024 | 2024 | 0 | AT!G18196 |
| ATIGA | 2025 | 2025 | 0 | AT!H18196 |
| ATIGA | 2026 | 2026 | 0 | AT!I18196 |
| ATIGA | 2027 | 2027 | 0 | AT!J18196 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E18252 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F18252 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G18252 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H18252 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I18252 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J18252 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E18253 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F18253 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G18253 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H18253 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I18253 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J18253 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F18258 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H18215 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F18210 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G18210 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H18210 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I18210 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J18210 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K18210 |
| VKFTA | 2022 | 2022 | 0 | VK!E18258 |
| VKFTA | 2023 | 2023 | 0 | VK!F18258 |
| VKFTA | 2024 | 2024 | 0 | VK!G18258 |
| VKFTA | 2025 | 2025 | 0 | VK!H18258 |
| VKFTA | 2026 | 2026 | 0 | VK!I18258 |
| VKFTA | 2027 | 2027 | 0 | VK!J18258 |
| VCFTA | 2022 | 2022 | 0 | VC!D18322 |
| VCFTA | 2023 | 2023 | 0 | VC!E18322 |
| VCFTA | 2024 | 2024 | 0 | VC!F18322 |
| VCFTA | 2025 | 2025 | 0 | VC!G18322 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H18322 |
| VCFTA | 2027 | 2027 | 0 | VC!I18322 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D18296 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E18296 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F18296 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G18296 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H18296 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I18296 |
| AHKFTA | 2022 | 2022 | 9 | AKH!D18289 |
| AHKFTA | 2023 | 2023 | 6 | AKH!E18289 |
| AHKFTA | 2024 | 2024 | 6 | AKH!F18289 |
| AHKFTA | 2025 | 2025 | 3 | AKH!G18289 |
| AHKFTA | 2026 | 2026 | 3 | AKH!H18289 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I18289 |
| EVFTA | 2022 | 2022 | 3,7 | EV-NK!D18319 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E18319 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F18319 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G18319 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H18319 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I18319 |
| UKVFTA | 2022 | 2022 | 3,7 | UKV!D18318 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E18318 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F18318 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G18318 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H18318 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I18318 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D18412 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E18412 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F18412 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G18412 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H18412 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I18412 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J18412 |
| RCEP A | 2022 | 2022 | 13,5 | RCEPT-A!D18283 |
| RCEP A | 2023 | 2023 | 12 | RCEPT-A!E18283 |
| RCEP A | 2024 | 2024 | 10,5 | RCEPT-A!F18283 |
| RCEP A | 2025 | 2025 | 9 | RCEPT-A!G18283 |
| RCEP A | 2026 | 2026 | 7,5 | RCEPT-A!H18283 |
| RCEP A | 2027 | 2027 | 6 | RCEPT-A!I18283 |
| RCEP B | 2022 | 2022 | 13,5 | B!D18283 |
| RCEP B | 2023 | 2023 | 12 | B!E18283 |
| RCEP B | 2024 | 2024 | 10,5 | B!F18283 |
| RCEP B | 2025 | 2025 | 9 | B!G18283 |
| RCEP B | 2026 | 2026 | 7,5 | B!H18283 |
| RCEP B | 2027 | 2027 | 6 | B!I18283 |
| RCEP C | 2022 | 2022 | 13,5 | C!D18281 |
| RCEP C | 2023 | 2023 | 12 | C!E18281 |
| RCEP C | 2024 | 2024 | 10,5 | C!F18281 |
| RCEP C | 2025 | 2025 | 9 | C!G18281 |
| RCEP C | 2026 | 2026 | 7,5 | C!H18281 |
| RCEP C | 2027 | 2027 | 6 | C!I18281 |
| RCEP D | 2022 | 2022 | 13,6 | D!D18280 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 12,3 | D!E18280 |
| RCEP D | 2024 | 2024 | 10,9 | D!F18280 |
| RCEP D | 2025 | 2025 | 9,5 | D!G18280 |
| RCEP D | 2026 | 2026 | 8,2 | D!H18280 |
| RCEP D | 2027 | 2027 | 6,8 | D!I18280 |
| RCEP E | 2022 | 2022 | 13,5 | E!D18285 |
| RCEP E | 2023 | 2023 | 12 | E!E18285 |
| RCEP E | 2024 | 2024 | 10,5 | E!F18285 |
| RCEP E | 2025 | 2025 | 9 | E!G18285 |
| RCEP E | 2026 | 2026 | 7,5 | E!H18285 |
| RCEP E | 2027 | 2027 | 6 | E!I18285 |
| RCEP F | 2022 | 2022 | 13,5 | F!D18283 |
| RCEP F | 2023 | 2023 | 12 | F!E18283 |
| RCEP F | 2024 | 2024 | 10,5 | F!F18283 |
| RCEP F | 2025 | 2025 | 9 | F!G18283 |
| RCEP F | 2026 | 2026 | 7,5 | F!H18283 |
| RCEP F | 2027 | 2027 | 6 | F!I18283 |
| VIFTA | 2024 | 2024 | 10 | VI!F17134 |
| VIFTA | 2025 | 2025 | 5 | VI!G17134 |
| VIFTA | 2026 | 2026 | 0 | VI!H17134 |
| VIFTA | 2027 | 2027 | 0 | VI!I17134 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 9619.00 has 8 lines; 9619.00.12 is distinguished from its siblings by: Sanitary towels and tampons of paper, paper pulp, cellulose wadding or webs of cellulose fibres. | 9619.00.11 With an absorbent core of wadding of textile materials; 9619.00.13 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; 9619.00.92 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. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 9619.00.12. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 15% for 9619.00.12 was checked against BT2026 (cell BT2026!N18992), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| **Política de la partida** |
|---|

DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.