Vietnam Tariff Intelligence

HS 9615.90.23 detail

HS code	9615.90.23
Description	Combs, hair-slides and the like; hair pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof / - Other: / - - Parts: / - - - Of aluminium
Unit	kg/chiếc
Generated	11/11/2026 20:08:04
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://mail.vietnamtariff.com/hs-code/96159023/

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!K18973
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18973
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18973
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-KH)	0% (except KH)	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	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	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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!E18244
ATIGA	2022	2022	0	AT!E18173
ATIGA	2023	2023	0	AT!F18173
ATIGA	2024	2024	0	AT!G18173
ATIGA	2025	2025	0	AT!H18173
ATIGA	2026	2026	0	AT!I18173
ATIGA	2027	2027	0	AT!J18173
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18229
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18229
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18229

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18229
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18229
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18229
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E18230
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F18230
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18230
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18230
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18230
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18230
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18235
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18192
AIFTA	30/12/2022	2022	0	AI!F18187
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18187
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18187
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18187
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18187
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18187
VKFTA	2022	2022	0	VK!E18235
VKFTA	2023	2023	0	VK!F18235
VKFTA	2024	2024	0	VK!G18235
VKFTA	2025	2025	0	VK!H18235
VKFTA	2026	2026	0	VK!I18235
VKFTA	2027	2027	0	VK!J18235
VCFTA	2022	2022	4	VC!D18299
VCFTA	2023	2023	2	VC!E18299
VCFTA	2024	2024	0	VC!F18299

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G18299
VCFTA	2026	2026	0	VC!H18299
VCFTA	2027	2027	0	VC!I18299
VN-EAEU	2022	2022	0	EAV!D18273
VN-EAEU	2023	2023	0	EAV!E18273
VN-EAEU	2024	2024	0	EAV!F18273
VN-EAEU	2025	2025	0	EAV!G18273
VN-EAEU	2026	2026	0	EAV!H18273
VN-EAEU	2027	2027	0	EAV!I18273
AHKFTA	2022	2022	12	AKH!D18266
AHKFTA	2023	2023	8	AKH!E18266
AHKFTA	2024	2024	8	AKH!F18266
AHKFTA	2025	2025	4	AKH!G18266
AHKFTA	2026	2026	4	AKH!H18266
AHKFTA	2027	2027	0	AKH!I18266
EVFTA	2022	2022	5	EV-NK!D18296
EVFTA	2023	2023	0	EV-NK!E18296
EVFTA	2024	2024	0	EV-NK!F18296
EVFTA	2025	2025	0	EV-NK!G18296
EVFTA	2026	2026	0	EV-NK!H18296
EVFTA	2027	2027	0	EV-NK!I18296
UKVFTA	2022	2022	5	UKV!D18295
UKVFTA	2023	2023	0	UKV!E18295
UKVFTA	2024	2024	0	UKV!F18295
UKVFTA	2025	2025	0	UKV!G18295
UKVFTA	2026	2026	0	UKV!H18295

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I18295
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18389
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18389
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18389
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18389
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18389
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18389
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18389
RCEP A	2022	2022	18	RCEPT-A!D18260
RCEP A	2023	2023	16	RCEPT-A!E18260
RCEP A	2024	2024	14	RCEPT-A!F18260
RCEP A	2025	2025	12	RCEPT-A!G18260
RCEP A	2026	2026	10	RCEPT-A!H18260
RCEP A	2027	2027	8	RCEPT-A!I18260
RCEP B	2022	2022	18	B!D18260
RCEP B	2023	2023	16	B!E18260
RCEP B	2024	2024	14	B!F18260
RCEP B	2025	2025	12	B!G18260
RCEP B	2026	2026	10	B!H18260
RCEP B	2027	2027	8	B!I18260
RCEP C	2022	2022	18	C!D18258
RCEP C	2023	2023	16	C!E18258
RCEP C	2024	2024	14	C!F18258
RCEP C	2025	2025	12	C!G18258
RCEP C	2026	2026	10	C!H18258
RCEP C	2027	2027	8	C!I18258

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D18257
RCEP D	2023	2023	16,4	D!E18257
RCEP D	2024	2024	14,5	D!F18257
RCEP D	2025	2025	12,7	D!G18257
RCEP D	2026	2026	10,9	D!H18257
RCEP D	2027	2027	9,1	D!I18257
RCEP E	2022	2022	18	E!D18262
RCEP E	2023	2023	16	E!E18262
RCEP E	2024	2024	14	E!F18262
RCEP E	2025	2025	12	E!G18262
RCEP E	2026	2026	10	E!H18262
RCEP E	2027	2027	8	E!I18262
RCEP F	2022	2022	18	F!D18260
RCEP F	2023	2023	16	F!E18260
RCEP F	2024	2024	14	F!F18260
RCEP F	2025	2025	12	F!G18260
RCEP F	2026	2026	10	F!H18260
RCEP F	2027	2027	8	F!I18260
VIFTA	2024	2024	17.1	VI!F17115
VIFTA	2025	2025	14.3	VI!G17115
VIFTA	2026	2026	11.4	VI!H17115
VIFTA	2027	2027	8.6	VI!I17115

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9615.90 has 12 lines; 9615.90.23 is distinguished from its siblings by: Of aluminium.	9615.90.11 Of aluminium; 9615.90.12 Of iron or steel; 9615.90.13 Of plastics; 9615.90.19 Other; 9615.90.21 Of plastics; 9615.90.22 Of iron or steel	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 9615.90.23. 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 9615.90.23 was checked against BT2026 (cell BT2026!N18973), 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

Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.