Vietnam Tariff Intelligence

HS 9615.90.91 detail

HS code	9615.90.91
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: / - - Other: / - - - Of aluminium
Unit	kg/chiếc
Generated	08/11/2026 06:03:06
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/96159091/

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!K18976
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18976
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18976
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!E18247
ATIGA	2022	2022	0	AT!E18176
ATIGA	2023	2023	0	AT!F18176
ATIGA	2024	2024	0	AT!G18176
ATIGA	2025	2025	0	AT!H18176
ATIGA	2026	2026	0	AT!I18176
ATIGA	2027	2027	0	AT!J18176
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18232
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18232
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18232

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18232
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18232
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18232
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E18233
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F18233
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18233
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18233
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18233
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18233
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18238
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18195
AIFTA	30/12/2022	2022	0	AI!F18190
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18190
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18190
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18190
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18190
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18190
VKFTA	2022	2022	0	VK!E18238
VKFTA	2023	2023	0	VK!F18238
VKFTA	2024	2024	0	VK!G18238
VKFTA	2025	2025	0	VK!H18238
VKFTA	2026	2026	0	VK!I18238
VKFTA	2027	2027	0	VK!J18238
VCFTA	2022	2022	4	VC!D18302
VCFTA	2023	2023	2	VC!E18302
VCFTA	2024	2024	0	VC!F18302

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G18302
VCFTA	2026	2026	0	VC!H18302
VCFTA	2027	2027	0	VC!I18302
VN-EAEU	2022	2022	0	EAV!D18276
VN-EAEU	2023	2023	0	EAV!E18276
VN-EAEU	2024	2024	0	EAV!F18276
VN-EAEU	2025	2025	0	EAV!G18276
VN-EAEU	2026	2026	0	EAV!H18276
VN-EAEU	2027	2027	0	EAV!I18276
AHKFTA	2022	2022	12	AKH!D18269
AHKFTA	2023	2023	8	AKH!E18269
AHKFTA	2024	2024	8	AKH!F18269
AHKFTA	2025	2025	4	AKH!G18269
AHKFTA	2026	2026	4	AKH!H18269
AHKFTA	2027	2027	0	AKH!I18269
EVFTA	2022	2022	5	EV-NK!D18299
EVFTA	2023	2023	0	EV-NK!E18299
EVFTA	2024	2024	0	EV-NK!F18299
EVFTA	2025	2025	0	EV-NK!G18299
EVFTA	2026	2026	0	EV-NK!H18299
EVFTA	2027	2027	0	EV-NK!I18299
UKVFTA	2022	2022	5	UKV!D18298
UKVFTA	2023	2023	0	UKV!E18298
UKVFTA	2024	2024	0	UKV!F18298
UKVFTA	2025	2025	0	UKV!G18298
UKVFTA	2026	2026	0	UKV!H18298

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I18298
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18392
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18392
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18392
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18392
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18392
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18392
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18392
RCEP A	2022	2022	18	RCEPT-A!D18263
RCEP A	2023	2023	16	RCEPT-A!E18263
RCEP A	2024	2024	14	RCEPT-A!F18263
RCEP A	2025	2025	12	RCEPT-A!G18263
RCEP A	2026	2026	10	RCEPT-A!H18263
RCEP A	2027	2027	8	RCEPT-A!I18263
RCEP B	2022	2022	18	B!D18263
RCEP B	2023	2023	16	B!E18263
RCEP B	2024	2024	14	B!F18263
RCEP B	2025	2025	12	B!G18263
RCEP B	2026	2026	10	B!H18263
RCEP B	2027	2027	8	B!I18263
RCEP C	2022	2022	18	C!D18261
RCEP C	2023	2023	16	C!E18261
RCEP C	2024	2024	14	C!F18261
RCEP C	2025	2025	12	C!G18261
RCEP C	2026	2026	10	C!H18261
RCEP C	2027	2027	8	C!I18261

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D18260
RCEP D	2023	2023	16,4	D!E18260
RCEP D	2024	2024	14,5	D!F18260
RCEP D	2025	2025	12,7	D!G18260
RCEP D	2026	2026	10,9	D!H18260
RCEP D	2027	2027	9,1	D!I18260
RCEP E	2022	2022	18	E!D18265
RCEP E	2023	2023	16	E!E18265
RCEP E	2024	2024	14	E!F18265
RCEP E	2025	2025	12	E!G18265
RCEP E	2026	2026	10	E!H18265
RCEP E	2027	2027	8	E!I18265
RCEP F	2022	2022	18	F!D18263
RCEP F	2023	2023	16	F!E18263
RCEP F	2024	2024	14	F!F18263
RCEP F	2025	2025	12	F!G18263
RCEP F	2026	2026	10	F!H18263
RCEP F	2027	2027	8	F!I18263
VIFTA	2024	2024	17.1	VI!F17118
VIFTA	2025	2025	14.3	VI!G17118
VIFTA	2026	2026	11.4	VI!H17118
VIFTA	2027	2027	8.6	VI!I17118

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; 9615.90.91 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 9615.90.91. 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 9615.90.91 was checked against BT2026 (cell BT2026!N18976), 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.