Vietnam Tariff Intelligence

HS 9619.00.14 detail

HS code	9619.00.14
Description	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material / - Disposable articles: / - - Other, of paper, paper pulp, cellulose wadding or webs of cellulose fibres
Unit	kg/chiếc
Generated	04/11/2026 20:49:32
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/96190014/

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!K18994
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N18994
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18994
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, MM)	0% (except KH, MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
RCEP (Annex A)	7,5	7.5%	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)	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
AIFTA	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E18269
ATIGA	2022	2022	0	AT!E18198
ATIGA	2023	2023	0	AT!F18198
ATIGA	2024	2024	0	AT!G18198
ATIGA	2025	2025	0	AT!H18198
ATIGA	2026	2026	0	AT!I18198
ATIGA	2027	2027	0	AT!J18198
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18254
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18254
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18254

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18254
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18254
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18254
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E18255
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F18255
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18255
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18255
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18255
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18255
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18260
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18217
AIFTA	30/12/2022	2022	24	AI!F18212
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G18212
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H18212
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I18212
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J18212
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K18212
VKFTA	2022	2022	0	VK!E18260
VKFTA	2023	2023	0	VK!F18260
VKFTA	2024	2024	0	VK!G18260
VKFTA	2025	2025	0	VK!H18260
VKFTA	2026	2026	0	VK!I18260
VKFTA	2027	2027	0	VK!J18260
VCFTA	2022	2022	0	VC!D18324
VCFTA	2023	2023	0	VC!E18324
VCFTA	2024	2024	0	VC!F18324

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G18324
VCFTA	2026	2026	0	VC!H18324
VCFTA	2027	2027	0	VC!I18324
VN-EAEU	2022	2022	0	EAV!D18298
VN-EAEU	2023	2023	0	EAV!E18298
VN-EAEU	2024	2024	0	EAV!F18298
VN-EAEU	2025	2025	0	EAV!G18298
VN-EAEU	2026	2026	0	EAV!H18298
VN-EAEU	2027	2027	0	EAV!I18298
AHKFTA	2022	2022	9	AKH!D18291
AHKFTA	2023	2023	6	AKH!E18291
AHKFTA	2024	2024	6	AKH!F18291
AHKFTA	2025	2025	3	AKH!G18291
AHKFTA	2026	2026	3	AKH!H18291
AHKFTA	2027	2027	0	AKH!I18291
EVFTA	2022	2022	3,7	EV-NK!D18321
EVFTA	2023	2023	0	EV-NK!E18321
EVFTA	2024	2024	0	EV-NK!F18321
EVFTA	2025	2025	0	EV-NK!G18321
EVFTA	2026	2026	0	EV-NK!H18321
EVFTA	2027	2027	0	EV-NK!I18321
UKVFTA	2022	2022	3,7	UKV!D18320
UKVFTA	2023	2023	0	UKV!E18320
UKVFTA	2024	2024	0	UKV!F18320
UKVFTA	2025	2025	0	UKV!G18320
UKVFTA	2026	2026	0	UKV!H18320

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I18320
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18414
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18414
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18414
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18414
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18414
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18414
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18414
RCEP A	2022	2022	13,5	RCEPT-A!D18285
RCEP A	2023	2023	12	RCEPT-A!E18285
RCEP A	2024	2024	10,5	RCEPT-A!F18285
RCEP A	2025	2025	9	RCEPT-A!G18285
RCEP A	2026	2026	7,5	RCEPT-A!H18285
RCEP A	2027	2027	6	RCEPT-A!I18285
RCEP B	2022	2022	13,5	B!D18285
RCEP B	2023	2023	12	B!E18285
RCEP B	2024	2024	10,5	B!F18285
RCEP B	2025	2025	9	B!G18285
RCEP B	2026	2026	7,5	B!H18285
RCEP B	2027	2027	6	B!I18285
RCEP C	2022	2022	13,5	C!D18283
RCEP C	2023	2023	12	C!E18283
RCEP C	2024	2024	10,5	C!F18283
RCEP C	2025	2025	9	C!G18283
RCEP C	2026	2026	7,5	C!H18283
RCEP C	2027	2027	6	C!I18283

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D18282
RCEP D	2023	2023	12,3	D!E18282
RCEP D	2024	2024	10,9	D!F18282
RCEP D	2025	2025	9,5	D!G18282
RCEP D	2026	2026	8,2	D!H18282
RCEP D	2027	2027	6,8	D!I18282
RCEP E	2022	2022	13,5	E!D18287
RCEP E	2023	2023	12	E!E18287
RCEP E	2024	2024	10,5	E!F18287
RCEP E	2025	2025	9	E!G18287
RCEP E	2026	2026	7,5	E!H18287
RCEP E	2027	2027	6	E!I18287
RCEP F	2022	2022	13,5	F!D18285
RCEP F	2023	2023	12	F!E18285
RCEP F	2024	2024	10,5	F!F18285
RCEP F	2025	2025	9	F!G18285
RCEP F	2026	2026	7,5	F!H18285
RCEP F	2027	2027	6	F!I18285
VIFTA	2024	2024	10	VI!F17136
VIFTA	2025	2025	5	VI!G17136
VIFTA	2026	2026	0	VI!H17136
VIFTA	2027	2027	0	VI!I17136

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
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 22.5%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9619.00 has 8 lines; 9619.00.14 is distinguished from its siblings by: Other, 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; 9619.00.13 Baby napkins and pads for incontinence, 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 9619.00.14. 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 9619.00.14 was checked against BT2026 (cell BT2026!N18994), 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.