Vietnam Tariff Intelligence

HS 3809.91.10 detail

HS code	3809.91.10
Description	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included / - Other: / - - Of a kind used in the textile or like industries: / - - - Softening agents
Unit	kg
Generated	04/11/2026 15:40:06
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://vietnamtariff.com/hs-code/38099110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5432
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5432
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5432
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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
VIFTA	0	0%	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!E5285
ATIGA	2022	2022	0	AT!E5246
ATIGA	2023	2023	0	AT!F5246
ATIGA	2024	2024	0	AT!G5246
ATIGA	2025	2025	0	AT!H5246
ATIGA	2026	2026	0	AT!I5246
ATIGA	2027	2027	0	AT!J5246
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5290
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5290
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5290
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5290

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5290
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5290
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5288
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5288
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5288
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5288
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5288
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5288
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5290
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5252
AIFTA	30/12/2022	2022	0	AI!F5248
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5248
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5248
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5248
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5248
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5248
VKFTA	2022	2022	0	VK!E5257
VKFTA	2023	2023	0	VK!F5257
VKFTA	2024	2024	0	VK!G5257
VKFTA	2025	2025	0	VK!H5257
VKFTA	2026	2026	0	VK!I5257
VKFTA	2027	2027	0	VK!J5257
VCFTA	2022	2022	0	VC!D5298
VCFTA	2023	2023	0	VC!E5298
VCFTA	2024	2024	0	VC!F5298
VCFTA	2025	2025	0	VC!G5298

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H5298
VCFTA	2027	2027	0	VC!I5298
VN-EAEU	2022	2022	0	EAV!D5299
VN-EAEU	2023	2023	0	EAV!E5299
VN-EAEU	2024	2024	0	EAV!F5299
VN-EAEU	2025	2025	0	EAV!G5299
VN-EAEU	2026	2026	0	EAV!H5299
VN-EAEU	2027	2027	0	EAV!I5299
AHKFTA	2022	2022	0	AKH!D5302
AHKFTA	2023	2023	0	AKH!E5302
AHKFTA	2024	2024	0	AKH!F5302
AHKFTA	2025	2025	0	AKH!G5302
AHKFTA	2026	2026	0	AKH!H5302
AHKFTA	2027	2027	0	AKH!I5302
EVFTA	2022	2022	2,5	EV-NK!D5271
EVFTA	2023	2023	1,6	EV-NK!E5271
EVFTA	2024	2024	0,8	EV-NK!F5271
EVFTA	2025	2025	0	EV-NK!G5271
EVFTA	2026	2026	0	EV-NK!H5271
EVFTA	2027	2027	0	EV-NK!I5271
UKVFTA	2022	2022	2,5	UKV!D5273
UKVFTA	2023	2023	1,6	UKV!E5273
UKVFTA	2024	2024	0,8	UKV!F5273
UKVFTA	2025	2025	0	UKV!G5273
UKVFTA	2026	2026	0	UKV!H5273
UKVFTA	2027	2027	0	UKV!I5273

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5271
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5271
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5271
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5271
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5271
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5271
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5271
RCEP A	2022	2022	0	RCEPT-A!D5292
RCEP A	2023	2023	0	RCEPT-A!E5292
RCEP A	2024	2024	0	RCEPT-A!F5292
RCEP A	2025	2025	0	RCEPT-A!G5292
RCEP A	2026	2026	0	RCEPT-A!H5292
RCEP A	2027	2027	0	RCEPT-A!I5292
RCEP B	2022	2022	0	B!D5292
RCEP B	2023	2023	0	B!E5292
RCEP B	2024	2024	0	B!F5292
RCEP B	2025	2025	0	B!G5292
RCEP B	2026	2026	0	B!H5292
RCEP B	2027	2027	0	B!I5292
RCEP C	2022	2022	0	C!D5292
RCEP C	2023	2023	0	C!E5292
RCEP C	2024	2024	0	C!F5292
RCEP C	2025	2025	0	C!G5292
RCEP C	2026	2026	0	C!H5292
RCEP C	2027	2027	0	C!I5292
RCEP D	2022	2022	0	D!D5292

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E5292
RCEP D	2024	2024	0	D!F5292
RCEP D	2025	2025	0	D!G5292
RCEP D	2026	2026	0	D!H5292
RCEP D	2027	2027	0	D!I5292
RCEP E	2022	2022	0	E!D5295
RCEP E	2023	2023	0	E!E5295
RCEP E	2024	2024	0	E!F5295
RCEP E	2025	2025	0	E!G5295
RCEP E	2026	2026	0	E!H5295
RCEP E	2027	2027	0	E!I5295
RCEP F	2022	2022	0	F!D5292
RCEP F	2023	2023	0	F!E5292
RCEP F	2024	2024	0	F!F5292
RCEP F	2025	2025	0	F!G5292
RCEP F	2026	2026	0	F!H5292
RCEP F	2027	2027	0	F!I5292
VIFTA	2024	2024	3.3	VI!F4876
VIFTA	2025	2025	1.7	VI!G4876
VIFTA	2026	2026	0	VI!H4876
VIFTA	2027	2027	0	VI!I4876

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3809.91 has 2 lines; 3809.91.10 is distinguished from its siblings by: Softening agents.	3809.91.90 Other	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 3809.91.10. 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 5% for 3809.91.10 was checked against BT2026 (cell BT2026!N5432), 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

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.