Vietnam Tariff Intelligence

HS 3809.91.90 detail

HS code	3809.91.90
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: / - - - Other
Unit	kg
Generated	10/11/2026 18:58:04
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://vietnamtariff.com/hs-code/38099190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5433
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5433
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5433
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!E5286
ATIGA	2022	2022	0	AT!E5247
ATIGA	2023	2023	0	AT!F5247
ATIGA	2024	2024	0	AT!G5247
ATIGA	2025	2025	0	AT!H5247
ATIGA	2026	2026	0	AT!I5247
ATIGA	2027	2027	0	AT!J5247
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5291
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5291
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5291
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5291

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5291
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5291
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5289
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5289
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5289
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5289
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5289
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5289
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5291
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5253
AIFTA	30/12/2022	2022	0	AI!F5249
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5249
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5249
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5249
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5249
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5249
VKFTA	2022	2022	0	VK!E5258
VKFTA	2023	2023	0	VK!F5258
VKFTA	2024	2024	0	VK!G5258
VKFTA	2025	2025	0	VK!H5258
VKFTA	2026	2026	0	VK!I5258
VKFTA	2027	2027	0	VK!J5258
VCFTA	2022	2022	0	VC!D5299
VCFTA	2023	2023	0	VC!E5299
VCFTA	2024	2024	0	VC!F5299
VCFTA	2025	2025	0	VC!G5299

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H5299
VCFTA	2027	2027	0	VC!I5299
VN-EAEU	2022	2022	0	EAV!D5300
VN-EAEU	2023	2023	0	EAV!E5300
VN-EAEU	2024	2024	0	EAV!F5300
VN-EAEU	2025	2025	0	EAV!G5300
VN-EAEU	2026	2026	0	EAV!H5300
VN-EAEU	2027	2027	0	EAV!I5300
AHKFTA	2022	2022	0	AKH!D5303
AHKFTA	2023	2023	0	AKH!E5303
AHKFTA	2024	2024	0	AKH!F5303
AHKFTA	2025	2025	0	AKH!G5303
AHKFTA	2026	2026	0	AKH!H5303
AHKFTA	2027	2027	0	AKH!I5303
EVFTA	2022	2022	0	EV-NK!D5272
EVFTA	2023	2023	0	EV-NK!E5272
EVFTA	2024	2024	0	EV-NK!F5272
EVFTA	2025	2025	0	EV-NK!G5272
EVFTA	2026	2026	0	EV-NK!H5272
EVFTA	2027	2027	0	EV-NK!I5272
UKVFTA	2022	2022	0	UKV!D5274
UKVFTA	2023	2023	0	UKV!E5274
UKVFTA	2024	2024	0	UKV!F5274
UKVFTA	2025	2025	0	UKV!G5274
UKVFTA	2026	2026	0	UKV!H5274
UKVFTA	2027	2027	0	UKV!I5274

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5272
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5272
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5272
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5272
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5272
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5272
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5272
RCEP A	2022	2022	0	RCEPT-A!D5293
RCEP A	2023	2023	0	RCEPT-A!E5293
RCEP A	2024	2024	0	RCEPT-A!F5293
RCEP A	2025	2025	0	RCEPT-A!G5293
RCEP A	2026	2026	0	RCEPT-A!H5293
RCEP A	2027	2027	0	RCEPT-A!I5293
RCEP B	2022	2022	0	B!D5293
RCEP B	2023	2023	0	B!E5293
RCEP B	2024	2024	0	B!F5293
RCEP B	2025	2025	0	B!G5293
RCEP B	2026	2026	0	B!H5293
RCEP B	2027	2027	0	B!I5293
RCEP C	2022	2022	0	C!D5293
RCEP C	2023	2023	0	C!E5293
RCEP C	2024	2024	0	C!F5293
RCEP C	2025	2025	0	C!G5293
RCEP C	2026	2026	0	C!H5293
RCEP C	2027	2027	0	C!I5293
RCEP D	2022	2022	0	D!D5293

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E5293
RCEP D	2024	2024	0	D!F5293
RCEP D	2025	2025	0	D!G5293
RCEP D	2026	2026	0	D!H5293
RCEP D	2027	2027	0	D!I5293
RCEP E	2022	2022	0	E!D5296
RCEP E	2023	2023	0	E!E5296
RCEP E	2024	2024	0	E!F5296
RCEP E	2025	2025	0	E!G5296
RCEP E	2026	2026	0	E!H5296
RCEP E	2027	2027	0	E!I5296
RCEP F	2022	2022	0	F!D5293
RCEP F	2023	2023	0	F!E5293
RCEP F	2024	2024	0	F!F5293
RCEP F	2025	2025	0	F!G5293
RCEP F	2026	2026	0	F!H5293
RCEP F	2027	2027	0	F!I5293
VIFTA	2024	2024	0	VI!F4877
VIFTA	2025	2025	0	VI!G4877
VIFTA	2026	2026	0	VI!H4877
VIFTA	2027	2027	0	VI!I4877

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; 3809.91.90 is distinguished from its siblings by: Other.	3809.91.10 Softening agents	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 3809.91.90. 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 0% for 3809.91.90 was checked against BT2026 (cell BT2026!N5433), 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.