Vietnam Tariff Intelligence

HS 3809.92.00 detail

HS code	3809.92.00
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 paper or like industries
Unit	kg
Generated	03/11/2026 21:45:26
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/38099200/

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!K5434
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5434
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5434
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	0%	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(-KH)	0% (except KH)	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!E5287
ATIGA	2022	2022	0	AT!E5248
ATIGA	2023	2023	0	AT!F5248
ATIGA	2024	2024	0	AT!G5248
ATIGA	2025	2025	0	AT!H5248
ATIGA	2026	2026	0	AT!I5248
ATIGA	2027	2027	0	AT!J5248
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5292
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5292
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5292
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5292

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5292
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5292
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5290
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5290
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5290
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5290
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5290
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5290
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5292
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5254
AIFTA	30/12/2022	2022	0	AI!F5250
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5250
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5250
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5250
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5250
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5250
VKFTA	2022	2022	0	VK!E5259
VKFTA	2023	2023	0	VK!F5259
VKFTA	2024	2024	0	VK!G5259
VKFTA	2025	2025	0	VK!H5259
VKFTA	2026	2026	0	VK!I5259
VKFTA	2027	2027	0	VK!J5259
VCFTA	2022	2022	0	VC!D5300
VCFTA	2023	2023	0	VC!E5300
VCFTA	2024	2024	0	VC!F5300
VCFTA	2025	2025	0	VC!G5300

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H5300
VCFTA	2027	2027	0	VC!I5300
VN-EAEU	2022	2022	0	EAV!D5301
VN-EAEU	2023	2023	0	EAV!E5301
VN-EAEU	2024	2024	0	EAV!F5301
VN-EAEU	2025	2025	0	EAV!G5301
VN-EAEU	2026	2026	0	EAV!H5301
VN-EAEU	2027	2027	0	EAV!I5301
AHKFTA	2022	2022	0	AKH!D5304
AHKFTA	2023	2023	0	AKH!E5304
AHKFTA	2024	2024	0	AKH!F5304
AHKFTA	2025	2025	0	AKH!G5304
AHKFTA	2026	2026	0	AKH!H5304
AHKFTA	2027	2027	0	AKH!I5304
EVFTA	2022	2022	0	EV-NK!D5273
EVFTA	2023	2023	0	EV-NK!E5273
EVFTA	2024	2024	0	EV-NK!F5273
EVFTA	2025	2025	0	EV-NK!G5273
EVFTA	2026	2026	0	EV-NK!H5273
EVFTA	2027	2027	0	EV-NK!I5273
UKVFTA	2022	2022	0	UKV!D5275
UKVFTA	2023	2023	0	UKV!E5275
UKVFTA	2024	2024	0	UKV!F5275
UKVFTA	2025	2025	0	UKV!G5275
UKVFTA	2026	2026	0	UKV!H5275
UKVFTA	2027	2027	0	UKV!I5275

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5273
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5273
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5273
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5273
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5273
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5273
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5273
RCEP A	2022	2022	0	RCEPT-A!D5294
RCEP A	2023	2023	0	RCEPT-A!E5294
RCEP A	2024	2024	0	RCEPT-A!F5294
RCEP A	2025	2025	0	RCEPT-A!G5294
RCEP A	2026	2026	0	RCEPT-A!H5294
RCEP A	2027	2027	0	RCEPT-A!I5294
RCEP B	2022	2022	0	B!D5294
RCEP B	2023	2023	0	B!E5294
RCEP B	2024	2024	0	B!F5294
RCEP B	2025	2025	0	B!G5294
RCEP B	2026	2026	0	B!H5294
RCEP B	2027	2027	0	B!I5294
RCEP C	2022	2022	0	C!D5294
RCEP C	2023	2023	0	C!E5294
RCEP C	2024	2024	0	C!F5294
RCEP C	2025	2025	0	C!G5294
RCEP C	2026	2026	0	C!H5294
RCEP C	2027	2027	0	C!I5294
RCEP D	2022	2022	0	D!D5294

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E5294
RCEP D	2024	2024	0	D!F5294
RCEP D	2025	2025	0	D!G5294
RCEP D	2026	2026	0	D!H5294
RCEP D	2027	2027	0	D!I5294
RCEP E	2022	2022	0	E!D5297
RCEP E	2023	2023	0	E!E5297
RCEP E	2024	2024	0	E!F5297
RCEP E	2025	2025	0	E!G5297
RCEP E	2026	2026	0	E!H5297
RCEP E	2027	2027	0	E!I5297
RCEP F	2022	2022	0	F!D5294
RCEP F	2023	2023	0	F!E5294
RCEP F	2024	2024	0	F!F5294
RCEP F	2025	2025	0	F!G5294
RCEP F	2026	2026	0	F!H5294
RCEP F	2027	2027	0	F!I5294
VIFTA	2024	2024	0	VI!F4878
VIFTA	2025	2025	0	VI!G4878
VIFTA	2026	2026	0	VI!H4878
VIFTA	2027	2027	0	VI!I4878

Advisory & warnings

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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 3809.92.00. 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 3809.92.00 was checked against BT2026 (cell BT2026!N5434), 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.