Vietnam Tariff Intelligence

# Dettaglio SA 3808.59.60

| | |
|---|---|
| **Codice SA** | 3808.59.60 |
| **Descrizione** | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) / - Goods specified in Subheading Note 1 to this Chapter: / - - Other: / - - - Disinfectants |
| **Unità** | kg/lít |
| **Generato il** | 09/11/2026 19:30:40 |
| **Versione dei dati** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Stato della verifica** | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata. |
| **Link** | https://mail.vietnamtariff.com/hs-code/38085960/ |

## Imposte applicabili nel 2026

| Regime tariffario | Valore di origine | Aliquota | Base giuridica | in vigore | Fonte |
|---|---|---|---|---|---|
| Dazio all'importazione ordinario | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K5378 |
| Preferenziale (NPF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N5378 |
| IVA | 5/8/10 | 5 / 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5378 |
| Imposta speciale sui consumi | | Nessun dato | | | |
| Imposta ambientale | MT | Imposta amb. – vedi tabella | 579/2018/UBTVQH14 | 2018-09-26 | BT2026!CV5378 |
| Dazio all'esportazione | | Nessun dato | | | |
| Aliquota all'esportazione CPTPP | | Nessun dato | | | |
| Aliquota all'esportazione EVFTA | | Nessun dato | | | |
| Aliquota all'esportazione UKVFTA | | Nessun dato | | | |

## Aliquote preferenziali speciali (ALS) – 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-ID) | 0% (eccetto ID) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tariffa consolidata BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VCFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tariffa consolidata BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VNCU | 0 | 0% | Tariffa consolidata BT2026 | 2023 - 2027 | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Nessun dato | Nessun dato | | S | 56/2026/NĐ-CP | Nessun dato |

## Storico delle aliquote / riduzione per anno

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E5230 |
| ATIGA | 2022 | 2022 | 0 | AT!E5191 |
| ATIGA | 2023 | 2023 | 0 | AT!F5191 |
| ATIGA | 2024 | 2024 | 0 | AT!G5191 |
| ATIGA | 2025 | 2025 | 0 | AT!H5191 |
| ATIGA | 2026 | 2026 | 0 | AT!I5191 |
| ATIGA | 2027 | 2027 | 0 | AT!J5191 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E5235 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F5235 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G5235 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H5235 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I5235 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J5235 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E5233 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F5233 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G5233 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H5233 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I5233 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J5233 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F5235 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H5197 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F5193 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G5193 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H5193 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I5193 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J5193 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K5193 |
| VKFTA | 2022 | 2022 | 0 | VK!E5202 |
| VKFTA | 2023 | 2023 | 0 | VK!F5202 |
| VKFTA | 2024 | 2024 | 0 | VK!G5202 |
| VKFTA | 2025 | 2025 | 0 | VK!H5202 |
| VKFTA | 2026 | 2026 | 0 | VK!I5202 |
| VKFTA | 2027 | 2027 | 0 | VK!J5202 |
| VCFTA | 2022 | 2022 | 0 | VC!D5243 |
| VCFTA | 2023 | 2023 | 0 | VC!E5243 |
| VCFTA | 2024 | 2024 | 0 | VC!F5243 |
| VCFTA | 2025 | 2025 | 0 | VC!G5243 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H5243 |
| VCFTA | 2027 | 2027 | 0 | VC!I5243 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D5244 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E5244 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F5244 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G5244 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H5244 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I5244 |
| VNCU | 2022 | 2022 | 0 | VNCU!D730 |
| VNCU | 2023 - 2027 |  | 0 | VNCU!E730 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D5247 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E5247 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F5247 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G5247 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H5247 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I5247 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D5216 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E5216 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F5216 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G5216 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H5216 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I5216 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D5218 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E5218 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F5218 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G5218 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H5218 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I5218 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D5216 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E5216 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F5216 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G5216 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H5216 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I5216 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J5216 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D5237 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E5237 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F5237 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G5237 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H5237 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I5237 |
| RCEP B | 2022 | 2022 | 0 | B!D5237 |
| RCEP B | 2023 | 2023 | 0 | B!E5237 |
| RCEP B | 2024 | 2024 | 0 | B!F5237 |
| RCEP B | 2025 | 2025 | 0 | B!G5237 |
| RCEP B | 2026 | 2026 | 0 | B!H5237 |
| RCEP B | 2027 | 2027 | 0 | B!I5237 |
| RCEP C | 2022 | 2022 | 0 | C!D5237 |
| RCEP C | 2023 | 2023 | 0 | C!E5237 |
| RCEP C | 2024 | 2024 | 0 | C!F5237 |
| RCEP C | 2025 | 2025 | 0 | C!G5237 |
| RCEP C | 2026 | 2026 | 0 | C!H5237 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 0 | C!I5237 |
| RCEP D | 2022 | 2022 | 0 | D!D5237 |
| RCEP D | 2023 | 2023 | 0 | D!E5237 |
| RCEP D | 2024 | 2024 | 0 | D!F5237 |
| RCEP D | 2025 | 2025 | 0 | D!G5237 |
| RCEP D | 2026 | 2026 | 0 | D!H5237 |
| RCEP D | 2027 | 2027 | 0 | D!I5237 |
| RCEP E | 2022 | 2022 | 0 | E!D5240 |
| RCEP E | 2023 | 2023 | 0 | E!E5240 |
| RCEP E | 2024 | 2024 | 0 | E!F5240 |
| RCEP E | 2025 | 2025 | 0 | E!G5240 |
| RCEP E | 2026 | 2026 | 0 | E!H5240 |
| RCEP E | 2027 | 2027 | 0 | E!I5240 |
| RCEP F | 2022 | 2022 | 0 | F!D5237 |
| RCEP F | 2023 | 2023 | 0 | F!E5237 |
| RCEP F | 2024 | 2024 | 0 | F!F5237 |
| RCEP F | 2025 | 2025 | 0 | F!G5237 |
| RCEP F | 2026 | 2026 | 0 | F!H5237 |
| RCEP F | 2027 | 2027 | 0 | F!I5237 |
| VIFTA | 2024 | 2024 | 0 | VI!F4822 |
| VIFTA | 2025 | 2025 | 0 | VI!G4822 |
| VIFTA | 2026 | 2026 | 0 | VI!H4822 |
| VIFTA | 2027 | 2027 | 0 | VI!I4822 |

## Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 3808.59 has 11 lines; 3808.59.60 is distinguished from its siblings by: Disinfectants. | 3808.59.11 In aerosol containers; 3808.59.19 Other; 3808.59.21 In aerosol containers; 3808.59.29 Other; 3808.59.31 In aerosol containers; 3808.59.39 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non verificato – controllo necessario |
| 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. | Non verificato – controllo necessario |
| TAX-001 | YELLOW | Several VAT rates | The VAT column shows "5/8/10". | | 181/2025/NĐ-CP | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II). | Non verificato – controllo necessario |
| TAX-003 | YELLOW | Subject to environmental protection tax | The environmental tax column shows "MT" – a specific tax per unit. | | 109/2025/UBTVQH15 | Look up the 2026 environmental tax schedule and enter quantity to compute. | Non verificato – controllo necessario |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 3808.59.60. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non verificato – controllo necessario |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 3808.59.60 was checked against BT2026 (cell BT2026!N5378), 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. | Verificato rispetto al file tariffario di origine |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.