Vietnam Tariff Intelligence

HS 3808.52.90 detail

HS code	3808.52.90
Description	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: / - - DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g: / - - - Other
Unit	kg/lít
Generated	05/11/2026 10:17:11
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/38085290/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5365
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N5365
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5365
Excise tax		No data			
Environmental tax	MT	Env. tax – see schedule	579/2018/UBTVQH14	2018-09-26	BT2026!CV5365
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	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

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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	0/0/0	0 / 0 / 0 (several rates)	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Needs interpretation
VN-EAEU	0/*/0	0 / * / 0 (several rates)	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Needs interpretation
VN-CAM		No data	No data		S	56/2026/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!E5217
ATIGA	2022	2022	0	AT!E5178
ATIGA	2023	2023	0	AT!F5178
ATIGA	2024	2024	0	AT!G5178
ATIGA	2025	2025	0	AT!H5178
ATIGA	2026	2026	0	AT!I5178
ATIGA	2027	2027	0	AT!J5178
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5222
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5222
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5222
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5222

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5222
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5222
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5220
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5220
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5220
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5220
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5220
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5220
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5222
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5184
AIFTA	30/12/2022	2022	0	AI!F5180
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5180
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5180
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5180
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5180
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5180
VKFTA	2022	2022	0	VK!E5189
VKFTA	2023	2023	0	VK!F5189
VKFTA	2024	2024	0	VK!G5189
VKFTA	2025	2025	0	VK!H5189
VKFTA	2026	2026	0	VK!I5189
VKFTA	2027	2027	0	VK!J5189
VCFTA	2022	2022		VC!5227
VCFTA	2023	2023		VC!5227
VCFTA	2024	2024		VC!5227
VCFTA	2025	2025		VC!5227

FTA	Period	Year	Source value	Source
VCFTA	2026	2026		VC!5227
VCFTA	2027	2027		VC!5227
VN-EAEU	2022	2022		EAV!5226
VN-EAEU	2023	2023		EAV!5226
VN-EAEU	2024	2024		EAV!5226
VN-EAEU	2025	2025		EAV!5226
VN-EAEU	2026	2026		EAV!5226
VN-EAEU	2027	2027		EAV!5226
VNCU	2022	2022	0	VNCU!D717
VNCU	2023 - 2027		0	VNCU!E717
AHKFTA	2022	2022	0	AKH!D5232
AHKFTA	2023	2023	0	AKH!E5232
AHKFTA	2024	2024	0	AKH!F5232
AHKFTA	2025	2025	0	AKH!G5232
AHKFTA	2026	2026	0	AKH!H5232
AHKFTA	2027	2027	0	AKH!I5232
EVFTA	2022	2022	0	EV-NK!D5203
EVFTA	2023	2023	0	EV-NK!E5203
EVFTA	2024	2024	0	EV-NK!F5203
EVFTA	2025	2025	0	EV-NK!G5203
EVFTA	2026	2026	0	EV-NK!H5203
EVFTA	2027	2027	0	EV-NK!I5203
UKVFTA	2022	2022	0	UKV!D5205
UKVFTA	2023	2023	0	UKV!E5205
UKVFTA	2024	2024	0	UKV!F5205
UKVFTA	2025	2025	0	UKV!G5205

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H5205
UKVFTA	2027	2027	0	UKV!I5205
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5203
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5203
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5203
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5203
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5203
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5203
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5203
RCEP A	2022	2022	0	RCEPT-A!D5224
RCEP A	2023	2023	0	RCEPT-A!E5224
RCEP A	2024	2024	0	RCEPT-A!F5224
RCEP A	2025	2025	0	RCEPT-A!G5224
RCEP A	2026	2026	0	RCEPT-A!H5224
RCEP A	2027	2027	0	RCEPT-A!I5224
RCEP B	2022	2022	0	B!D5224
RCEP B	2023	2023	0	B!E5224
RCEP B	2024	2024	0	B!F5224
RCEP B	2025	2025	0	B!G5224
RCEP B	2026	2026	0	B!H5224
RCEP B	2027	2027	0	B!I5224
RCEP C	2022	2022	0	C!D5224
RCEP C	2023	2023	0	C!E5224
RCEP C	2024	2024	0	C!F5224
RCEP C	2025	2025	0	C!G5224
RCEP C	2026	2026	0	C!H5224

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I5224
RCEP D	2022	2022	0	D!D5224
RCEP D	2023	2023	0	D!E5224
RCEP D	2024	2024	0	D!F5224
RCEP D	2025	2025	0	D!G5224
RCEP D	2026	2026	0	D!H5224
RCEP D	2027	2027	0	D!I5224
RCEP E	2022	2022	0	E!D5227
RCEP E	2023	2023	0	E!E5227
RCEP E	2024	2024	0	E!F5227
RCEP E	2025	2025	0	E!G5227
RCEP E	2026	2026	0	E!H5227
RCEP E	2027	2027	0	E!I5227
RCEP F	2022	2022	0	F!D5224
RCEP F	2023	2023	0	F!E5224
RCEP F	2024	2024	0	F!F5224
RCEP F	2025	2025	0	F!G5224
RCEP F	2026	2026	0	F!H5224
RCEP F	2027	2027	0	F!I5224
VIFTA	2024	2024	2	VI!F4809
VIFTA	2025	2025	1	VI!G4809
VIFTA	2026	2026	0	VI!H4809
VIFTA	2027	2027	0	VI!I4809

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 3808.52 has 3 lines; 3808.52.90 is distinguished from its siblings by: Other.	3808.52.10 Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides; 3808.52.20 Fungicides and insecticides in aerosol containers	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 "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).	Not verified – check required
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.	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3808.52.90. 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 3% for 3808.52.90 was checked against BT2026 (cell BT2026!N5365), 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.