Vietnam Tariff Intelligence

HS 3808.91.40 detail

HS code	3808.91.40
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) / - Other: / - - Insecticides: / - - - Mosquito repellent coils
Unit	kg
Generated	07/11/2026 13:48:18
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/38089140/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	9	9%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5405
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N5405
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5405
Excise tax		No data			
Environmental tax	MT	Env. tax – see schedule	579/2018/UBTVQH14	2018-09-26	BT2026!CV5405
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	4.2	4.2%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5257
ATIGA	2022	2022	0	AT!E5218
ATIGA	2023	2023	0	AT!F5218
ATIGA	2024	2024	0	AT!G5218
ATIGA	2025	2025	0	AT!H5218
ATIGA	2026	2026	0	AT!I5218
ATIGA	2027	2027	0	AT!J5218
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5262
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5262
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5262
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5262

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5262
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5262
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5260
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5260
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5260
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5260
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5260
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5260
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5262
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5224
AIFTA	30/12/2022	2022	0	AI!F5220
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5220
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5220
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5220
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5220
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5220
VKFTA	2022	2022	0	VK!E5229
VKFTA	2023	2023	0	VK!F5229
VKFTA	2024	2024	0	VK!G5229
VKFTA	2025	2025	0	VK!H5229
VKFTA	2026	2026	0	VK!I5229
VKFTA	2027	2027	0	VK!J5229
VCFTA	2022	2022	0	VC!D5270
VCFTA	2023	2023	0	VC!E5270
VCFTA	2024	2024	0	VC!F5270
VCFTA	2025	2025	0	VC!G5270

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H5270
VCFTA	2027	2027	0	VC!I5270
VN-EAEU	2022	2022	0	EAV!D5271
VN-EAEU	2023	2023	0	EAV!E5271
VN-EAEU	2024	2024	0	EAV!F5271
VN-EAEU	2025	2025	0	EAV!G5271
VN-EAEU	2026	2026	0	EAV!H5271
VN-EAEU	2027	2027	0	EAV!I5271
VNCU	2022	2022	0	VNCU!D757
VNCU	2023 - 2027		0	VNCU!E757
AHKFTA	2022	2022	0	AKH!D5274
AHKFTA	2023	2023	0	AKH!E5274
AHKFTA	2024	2024	0	AKH!F5274
AHKFTA	2025	2025	0	AKH!G5274
AHKFTA	2026	2026	0	AKH!H5274
AHKFTA	2027	2027	0	AKH!I5274
EVFTA	2022	2022	0	EV-NK!D5243
EVFTA	2023	2023	0	EV-NK!E5243
EVFTA	2024	2024	0	EV-NK!F5243
EVFTA	2025	2025	0	EV-NK!G5243
EVFTA	2026	2026	0	EV-NK!H5243
EVFTA	2027	2027	0	EV-NK!I5243
UKVFTA	2022	2022	0	UKV!D5245
UKVFTA	2023	2023	0	UKV!E5245
UKVFTA	2024	2024	0	UKV!F5245
UKVFTA	2025	2025	0	UKV!G5245

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H5245
UKVFTA	2027	2027	0	UKV!I5245
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5243
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5243
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5243
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5243
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5243
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5243
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5243
RCEP A	2022	2022	0	RCEPT-A!D5264
RCEP A	2023	2023	0	RCEPT-A!E5264
RCEP A	2024	2024	0	RCEPT-A!F5264
RCEP A	2025	2025	0	RCEPT-A!G5264
RCEP A	2026	2026	0	RCEPT-A!H5264
RCEP A	2027	2027	0	RCEPT-A!I5264
RCEP B	2022	2022	0	B!D5264
RCEP B	2023	2023	0	B!E5264
RCEP B	2024	2024	0	B!F5264
RCEP B	2025	2025	0	B!G5264
RCEP B	2026	2026	0	B!H5264
RCEP B	2027	2027	0	B!I5264
RCEP C	2022	2022	0	C!D5264
RCEP C	2023	2023	0	C!E5264
RCEP C	2024	2024	0	C!F5264
RCEP C	2025	2025	0	C!G5264
RCEP C	2026	2026	0	C!H5264

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I5264
RCEP D	2022	2022	0	D!D5264
RCEP D	2023	2023	0	D!E5264
RCEP D	2024	2024	0	D!F5264
RCEP D	2025	2025	0	D!G5264
RCEP D	2026	2026	0	D!H5264
RCEP D	2027	2027	0	D!I5264
RCEP E	2022	2022	0	E!D5267
RCEP E	2023	2023	0	E!E5267
RCEP E	2024	2024	0	E!F5267
RCEP E	2025	2025	0	E!G5267
RCEP E	2026	2026	0	E!H5267
RCEP E	2027	2027	0	E!I5267
RCEP F	2022	2022	0	F!D5264
RCEP F	2023	2023	0	F!E5264
RCEP F	2024	2024	0	F!F5264
RCEP F	2025	2025	0	F!G5264
RCEP F	2026	2026	0	F!H5264
RCEP F	2027	2027	0	F!I5264
VIFTA	2024	2024	5.4	VI!F4849
VIFTA	2025	2025	4.8	VI!G4849
VIFTA	2026	2026	4.2	VI!H4849
VIFTA	2027	2027	3.6	VI!I4849

Advisory & warnings

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

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Chế phẩm diệt côn trùng, diệt khuẩn dùng trong gia dụng và y tế (16/2024/TT-BYT)		16/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3808.91 has 7 lines; 3808.91.40 is distinguished from its siblings by: Mosquito repellent coils.	3808.91.10 Intermediate preparations containing 2-(methylpropyl-phenol methylcarbamate); 3808.91.20 Other, powder for moulding into mosquito coils; 3808.91.30 In aerosol containers; 3808.91.50 Mosquito repellent mats; 3808.91.91 Having deodorising function; 3808.91.99 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 "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 3808.91.40. 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 6% for 3808.91.40 was checked against BT2026 (cell BT2026!N5405), 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

Item policy

Item policy
Chế phẩm diệt côn trùng, diệt khuẩn dùng trong gia dụng và y tế (16/2024/TT-BYT)

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.