Vietnam Tariff Intelligence

HS 3808.91.91 detail

HS code	3808.91.91
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: / - - - Other: / - - - - Having deodorising function
Unit	kg
Generated	11/11/2026 23:23:55
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/38089191/

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!K5408
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N5408
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5408
Excise tax		No data			
Environmental tax	MT	Env. tax – see schedule	579/2018/UBTVQH14	2018-09-26	BT2026!CV5408
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5260

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5221
ATIGA	2023	2023	0	AT!F5221
ATIGA	2024	2024	0	AT!G5221
ATIGA	2025	2025	0	AT!H5221
ATIGA	2026	2026	0	AT!I5221
ATIGA	2027	2027	0	AT!J5221
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5265
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5265
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5265
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5265
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5265
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5265
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5263
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5263
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5263
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5263
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5263
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5263
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5265
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5227
AIFTA	30/12/2022	2022	0	AI!F5223
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5223
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5223
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5223
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5223
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5223

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5232
VKFTA	2023	2023	0	VK!F5232
VKFTA	2024	2024	0	VK!G5232
VKFTA	2025	2025	0	VK!H5232
VKFTA	2026	2026	0	VK!I5232
VKFTA	2027	2027	0	VK!J5232
VCFTA	2022	2022	0	VC!D5273
VCFTA	2023	2023	0	VC!E5273
VCFTA	2024	2024	0	VC!F5273
VCFTA	2025	2025	0	VC!G5273
VCFTA	2026	2026	0	VC!H5273
VCFTA	2027	2027	0	VC!I5273
VN-EAEU	2022	2022	0	EAV!D5274
VN-EAEU	2023	2023	0	EAV!E5274
VN-EAEU	2024	2024	0	EAV!F5274
VN-EAEU	2025	2025	0	EAV!G5274
VN-EAEU	2026	2026	0	EAV!H5274
VN-EAEU	2027	2027	0	EAV!I5274
VNCU	2022	2022	0	VNCU!D760
VNCU	2023 - 2027		0	VNCU!E760
AHKFTA	2022	2022	0	AKH!D5277
AHKFTA	2023	2023	0	AKH!E5277
AHKFTA	2024	2024	0	AKH!F5277
AHKFTA	2025	2025	0	AKH!G5277
AHKFTA	2026	2026	0	AKH!H5277
AHKFTA	2027	2027	0	AKH!I5277

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	0	EV-NK!D5246
EVFTA	2023	2023	0	EV-NK!E5246
EVFTA	2024	2024	0	EV-NK!F5246
EVFTA	2025	2025	0	EV-NK!G5246
EVFTA	2026	2026	0	EV-NK!H5246
EVFTA	2027	2027	0	EV-NK!I5246
UKVFTA	2022	2022	0	UKV!D5248
UKVFTA	2023	2023	0	UKV!E5248
UKVFTA	2024	2024	0	UKV!F5248
UKVFTA	2025	2025	0	UKV!G5248
UKVFTA	2026	2026	0	UKV!H5248
UKVFTA	2027	2027	0	UKV!I5248
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5246
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5246
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5246
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5246
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5246
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5246
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5246
RCEP A	2022	2022	0	RCEPT-A!D5267
RCEP A	2023	2023	0	RCEPT-A!E5267
RCEP A	2024	2024	0	RCEPT-A!F5267
RCEP A	2025	2025	0	RCEPT-A!G5267
RCEP A	2026	2026	0	RCEPT-A!H5267
RCEP A	2027	2027	0	RCEPT-A!I5267
RCEP B	2022	2022	0	B!D5267

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E5267
RCEP B	2024	2024	0	B!F5267
RCEP B	2025	2025	0	B!G5267
RCEP B	2026	2026	0	B!H5267
RCEP B	2027	2027	0	B!I5267
RCEP C	2022	2022	0	C!D5267
RCEP C	2023	2023	0	C!E5267
RCEP C	2024	2024	0	C!F5267
RCEP C	2025	2025	0	C!G5267
RCEP C	2026	2026	0	C!H5267
RCEP C	2027	2027	0	C!I5267
RCEP D	2022	2022	0	D!D5267
RCEP D	2023	2023	0	D!E5267
RCEP D	2024	2024	0	D!F5267
RCEP D	2025	2025	0	D!G5267
RCEP D	2026	2026	0	D!H5267
RCEP D	2027	2027	0	D!I5267
RCEP E	2022	2022	0	E!D5270
RCEP E	2023	2023	0	E!E5270
RCEP E	2024	2024	0	E!F5270
RCEP E	2025	2025	0	E!G5270
RCEP E	2026	2026	0	E!H5270
RCEP E	2027	2027	0	E!I5270
RCEP F	2022	2022	0	F!D5267
RCEP F	2023	2023	0	F!E5267
RCEP F	2024	2024	0	F!F5267

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G5267
RCEP F	2026	2026	0	F!H5267
RCEP F	2027	2027	0	F!I5267
VIFTA	2024	2024	2	VI!F4852
VIFTA	2025	2025	1	VI!G4852
VIFTA	2026	2026	0	VI!H4852
VIFTA	2027	2027	0	VI!I4852

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 3808.91 has 7 lines; 3808.91.91 is distinguished from its siblings by: Having deodorising function.	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; 3808.91.40 Mosquito repellent coils; 3808.91.50 Mosquito repellent mats; 3808.91.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3808.91.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3808.91.91	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 3808.91.91. 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 3808.91.91 was checked against BT2026 (cell BT2026!N5408), 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.