Vietnam Tariff Intelligence

HS 3004.49.70 detail

HS code	3004.49.70
Description	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale / - Other, containing alkaloids or derivatives thereof: / - - Other: / - - - Containing atropine sulphate
Unit	kg/chiếc
Generated	12/11/2026 06:42:27
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://mail.vietnamtariff.com/hs-code/30044970/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4606
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4606
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4606
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(-LA, MY)	0% (except LA, MY)	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
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
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
EVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	3.5	3.5%	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!E4528
ATIGA	2022	2022	0	AT!E4489
ATIGA	2023	2023	0	AT!F4489
ATIGA	2024	2024	0	AT!G4489
ATIGA	2025	2025	0	AT!H4489
ATIGA	2026	2026	0	AT!I4489
ATIGA	2027	2027	0	AT!J4489
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4527
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4527
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4527
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4527

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4527
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4527
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4531
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4531
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4531
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4531
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4531
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4531
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4531
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4495
AIFTA	30/12/2022	2022	0	AI!F4491
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4491
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4491
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4491
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4491
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4491
VKFTA	2022	2022	0	VK!E4491
VKFTA	2023	2023	0	VK!F4491
VKFTA	2024	2024	0	VK!G4491
VKFTA	2025	2025	0	VK!H4491
VKFTA	2026	2026	0	VK!I4491
VKFTA	2027	2027	0	VK!J4491
VCFTA	2022	2022	0	VC!D4538
VCFTA	2023	2023	0	VC!E4538
VCFTA	2024	2024	0	VC!F4538
VCFTA	2025	2025	0	VC!G4538

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4538
VCFTA	2027	2027	0	VC!I4538
VN-EAEU	2022	2022	0	EAV!D4535
VN-EAEU	2023	2023	0	EAV!E4535
VN-EAEU	2024	2024	0	EAV!F4535
VN-EAEU	2025	2025	0	EAV!G4535
VN-EAEU	2026	2026	0	EAV!H4535
VN-EAEU	2027	2027	0	EAV!I4535
VNCU	2022	2022	0	VNCU!D651
VNCU	2023 - 2027		0	VNCU!E651
AHKFTA	2022	2022	0	AKH!D4543
AHKFTA	2023	2023	0	AKH!E4543
AHKFTA	2024	2024	0	AKH!F4543
AHKFTA	2025	2025	0	AKH!G4543
AHKFTA	2026	2026	0	AKH!H4543
AHKFTA	2027	2027	0	AKH!I4543
EVFTA	2022	2022	3,1	EV-NK!D4514
EVFTA	2023	2023	2,5	EV-NK!E4514
EVFTA	2024	2024	1,8	EV-NK!F4514
EVFTA	2025	2025	1,2	EV-NK!G4514
EVFTA	2026	2026	0,6	EV-NK!H4514
EVFTA	2027	2027	0	EV-NK!I4514
UKVFTA	2022	2022	3,1	UKV!D4516
UKVFTA	2023	2023	2,5	UKV!E4516
UKVFTA	2024	2024	1,8	UKV!F4516
UKVFTA	2025	2025	1,2	UKV!G4516

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0,6	UKV!H4516
UKVFTA	2027	2027	0	UKV!I4516
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4514
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4514
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4514
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4514
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4514
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4514
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4514
RCEP A	2022	2022	0	RCEPT-A!D4535
RCEP A	2023	2023	0	RCEPT-A!E4535
RCEP A	2024	2024	0	RCEPT-A!F4535
RCEP A	2025	2025	0	RCEPT-A!G4535
RCEP A	2026	2026	0	RCEPT-A!H4535
RCEP A	2027	2027	0	RCEPT-A!I4535
RCEP B	2022	2022	0	B!D4535
RCEP B	2023	2023	0	B!E4535
RCEP B	2024	2024	0	B!F4535
RCEP B	2025	2025	0	B!G4535
RCEP B	2026	2026	0	B!H4535
RCEP B	2027	2027	0	B!I4535
RCEP C	2022	2022	0	C!D4535
RCEP C	2023	2023	0	C!E4535
RCEP C	2024	2024	0	C!F4535
RCEP C	2025	2025	0	C!G4535
RCEP C	2026	2026	0	C!H4535

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I4535
RCEP D	2022	2022	0	D!D4535
RCEP D	2023	2023	0	D!E4535
RCEP D	2024	2024	0	D!F4535
RCEP D	2025	2025	0	D!G4535
RCEP D	2026	2026	0	D!H4535
RCEP D	2027	2027	0	D!I4535
RCEP E	2022	2022	0	E!D4538
RCEP E	2023	2023	0	E!E4538
RCEP E	2024	2024	0	E!F4538
RCEP E	2025	2025	0	E!G4538
RCEP E	2026	2026	0	E!H4538
RCEP E	2027	2027	0	E!I4538
RCEP F	2022	2022	0	F!D4535
RCEP F	2023	2023	0	F!E4535
RCEP F	2024	2024	0	F!F4535
RCEP F	2025	2025	0	F!G4535
RCEP F	2026	2026	0	F!H4535
RCEP F	2027	2027	0	F!I4535
VIFTA	2024	2024	4.5	VI!F4177
VIFTA	2025	2025	4	VI!G4177
VIFTA	2026	2026	3.5	VI!H4177
VIFTA	2027	2027	3	VI!I4177

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): Thuốc độc, NL độc làm thuốc XK, NK (09/2024/TT-BYT-DM1)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3004.49 has 8 lines; 3004.49.70 is distinguished from its siblings by: Containing atropine sulphate.	3004.49.11 Of a kind taken orally or for injection; 3004.49.19 Other; 3004.49.51 Of a kind taken orally; 3004.49.59 Other; 3004.49.60 Containing theophylline, of a kind taken orally; 3004.49.80 Containing quinine hydrochloride or dihydroquinine chloride, for injection; containing quinine sulphate or bisulphate, of a kind taken orally	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3004.49.70. 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 5% for 3004.49.70 was checked against BT2026 (cell BT2026!N4606), 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
Thuốc độc, NL độc làm thuốc XK, NK (09/2024/TT-BYT-DM1)

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.