Vietnam Tariff Intelligence

HS 3004.60.10 detail

HS code	3004.60.10
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 antimalarial active principles described in Subheading Note 2 to this Chapter: / - - Containing artemisinin combined with other pharmaceutical active ingredients
Unit	kg/chiếc
Generated	08/11/2026 16:36:44
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/30046010/

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!K4618
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4618
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4618
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
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
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
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
RCEP (Annex A)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,7	2.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/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!E4540
ATIGA	2022	2022	0	AT!E4501
ATIGA	2023	2023	0	AT!F4501
ATIGA	2024	2024	0	AT!G4501
ATIGA	2025	2025	0	AT!H4501
ATIGA	2026	2026	0	AT!I4501
ATIGA	2027	2027	0	AT!J4501
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4539
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4539
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4539
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4539

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4539
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4539
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4543
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4543
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4543
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4543
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4543
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4543
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4543
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4507
AIFTA	30/12/2022	2022	5	AI!F4503
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4503
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4503
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4503
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4503
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4503
VKFTA	2022	2022	0	VK!E4503
VKFTA	2023	2023	0	VK!F4503
VKFTA	2024	2024	0	VK!G4503
VKFTA	2025	2025	0	VK!H4503
VKFTA	2026	2026	0	VK!I4503
VKFTA	2027	2027	0	VK!J4503
VCFTA	2022	2022	5	VC!D4550
VCFTA	2023	2023	5	VC!E4550
VCFTA	2024	2024	0	VC!F4550
VCFTA	2025	2025	0	VC!G4550

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4550
VCFTA	2027	2027	0	VC!I4550
VN-EAEU	2022	2022	0	EAV!D4547
VN-EAEU	2023	2023	0	EAV!E4547
VN-EAEU	2024	2024	0	EAV!F4547
VN-EAEU	2025	2025	0	EAV!G4547
VN-EAEU	2026	2026	0	EAV!H4547
VN-EAEU	2027	2027	0	EAV!I4547
AHKFTA	2022	2022	0	AKH!D4555
AHKFTA	2023	2023	0	AKH!E4555
AHKFTA	2024	2024	0	AKH!F4555
AHKFTA	2025	2025	0	AKH!G4555
AHKFTA	2026	2026	0	AKH!H4555
AHKFTA	2027	2027	0	AKH!I4555
EVFTA	2022	2022	3,1	EV-NK!D4526
EVFTA	2023	2023	2,5	EV-NK!E4526
EVFTA	2024	2024	1,8	EV-NK!F4526
EVFTA	2025	2025	1,2	EV-NK!G4526
EVFTA	2026	2026	0,6	EV-NK!H4526
EVFTA	2027	2027	0	EV-NK!I4526
UKVFTA	2022	2022	3,1	UKV!D4528
UKVFTA	2023	2023	2,5	UKV!E4528
UKVFTA	2024	2024	1,8	UKV!F4528
UKVFTA	2025	2025	1,2	UKV!G4528
UKVFTA	2026	2026	0,6	UKV!H4528
UKVFTA	2027	2027	0	UKV!I4528

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4526
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4526
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4526
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4526
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4526
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4526
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4526
RCEP A	2022	2022	4,5	RCEPT-A!D4547
RCEP A	2023	2023	4	RCEPT-A!E4547
RCEP A	2024	2024	3,5	RCEPT-A!F4547
RCEP A	2025	2025	3	RCEPT-A!G4547
RCEP A	2026	2026	2,5	RCEPT-A!H4547
RCEP A	2027	2027	2	RCEPT-A!I4547
RCEP B	2022	2022	4,5	B!D4547
RCEP B	2023	2023	4	B!E4547
RCEP B	2024	2024	3,5	B!F4547
RCEP B	2025	2025	3	B!G4547
RCEP B	2026	2026	2,5	B!H4547
RCEP B	2027	2027	2	B!I4547
RCEP C	2022	2022	4,5	C!D4547
RCEP C	2023	2023	4	C!E4547
RCEP C	2024	2024	3,5	C!F4547
RCEP C	2025	2025	3	C!G4547
RCEP C	2026	2026	2,5	C!H4547
RCEP C	2027	2027	2	C!I4547
RCEP D	2022	2022	4,5	D!D4547

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	4,1	D!E4547
RCEP D	2024	2024	3,6	D!F4547
RCEP D	2025	2025	3,2	D!G4547
RCEP D	2026	2026	2,7	D!H4547
RCEP D	2027	2027	2,3	D!I4547
RCEP E	2022	2022	4,5	E!D4550
RCEP E	2023	2023	4	E!E4550
RCEP E	2024	2024	3,5	E!F4550
RCEP E	2025	2025	3	E!G4550
RCEP E	2026	2026	2,5	E!H4550
RCEP E	2027	2027	2	E!I4550
RCEP F	2022	2022	4,5	F!D4547
RCEP F	2023	2023	4	F!E4547
RCEP F	2024	2024	3,5	F!F4547
RCEP F	2025	2025	3	F!G4547
RCEP F	2026	2026	2,5	F!H4547
RCEP F	2027	2027	2	F!I4547
VIFTA	2024	2024	4.3	VI!F4189
VIFTA	2025	2025	3.6	VI!G4189
VIFTA	2026	2026	2.9	VI!H4189
VIFTA	2027	2027	2.1	VI!I4189

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 dạng phối hợp XK, NK (09/2024/TT-BYT-DM9)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3004.60 has 3 lines; 3004.60.10 is distinguished from its siblings by: Containing artemisinin combined with other pharmaceutical active ingredients.	3004.60.20 Containing artesunate or chloroquine; 3004.60.90 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3004.60.10. 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 3004.60.10 was checked against BT2026 (cell BT2026!N4618), 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 dạng phối hợp XK, NK (09/2024/TT-BYT-DM9)

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.