Vietnam Tariff Intelligence

HS 3004.90.92 detail

HS code	3004.90.92
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: / - - Other: / - - - Containing sorbitol or salbutamol, for infusion
Unit	kg/chiếc
Generated	04/11/2026 21:45:26
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/30049092/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4651
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4651
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4651
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

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
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
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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4573

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4534
ATIGA	2023	2023	0	AT!F4534
ATIGA	2024	2024	0	AT!G4534
ATIGA	2025	2025	0	AT!H4534
ATIGA	2026	2026	0	AT!I4534
ATIGA	2027	2027	0	AT!J4534
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4572
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4572
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4572
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4572
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4572
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4572
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4576
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4576
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4576
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4576
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4576
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4576
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4576
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4540
AIFTA	30/12/2022	2022	5	AI!F4536
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4536
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4536
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4536
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4536
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4536

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4536
VKFTA	2023	2023	0	VK!F4536
VKFTA	2024	2024	0	VK!G4536
VKFTA	2025	2025	0	VK!H4536
VKFTA	2026	2026	0	VK!I4536
VKFTA	2027	2027	0	VK!J4536
VCFTA	2022	2022	1	VC!D4583
VCFTA	2023	2023	0	VC!E4583
VCFTA	2024	2024	0	VC!F4583
VCFTA	2025	2025	0	VC!G4583
VCFTA	2026	2026	0	VC!H4583
VCFTA	2027	2027	0	VC!I4583
VN-EAEU	2022	2022	0	EAV!D4580
VN-EAEU	2023	2023	0	EAV!E4580
VN-EAEU	2024	2024	0	EAV!F4580
VN-EAEU	2025	2025	0	EAV!G4580
VN-EAEU	2026	2026	0	EAV!H4580
VN-EAEU	2027	2027	0	EAV!I4580
AHKFTA	2022	2022	0	AKH!D4588
AHKFTA	2023	2023	0	AKH!E4588
AHKFTA	2024	2024	0	AKH!F4588
AHKFTA	2025	2025	0	AKH!G4588
AHKFTA	2026	2026	0	AKH!H4588
AHKFTA	2027	2027	0	AKH!I4588
EVFTA	2022	2022	0	EV-NK!D4559
EVFTA	2023	2023	0	EV-NK!E4559

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4559
EVFTA	2025	2025	0	EV-NK!G4559
EVFTA	2026	2026	0	EV-NK!H4559
EVFTA	2027	2027	0	EV-NK!I4559
UKVFTA	2022	2022	0	UKV!D4561
UKVFTA	2023	2023	0	UKV!E4561
UKVFTA	2024	2024	0	UKV!F4561
UKVFTA	2025	2025	0	UKV!G4561
UKVFTA	2026	2026	0	UKV!H4561
UKVFTA	2027	2027	0	UKV!I4561
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4559
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4559
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4559
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4559
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4559
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4559
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4559
RCEP A	2022	2022	0	RCEPT-A!D4580
RCEP A	2023	2023	0	RCEPT-A!E4580
RCEP A	2024	2024	0	RCEPT-A!F4580
RCEP A	2025	2025	0	RCEPT-A!G4580
RCEP A	2026	2026	0	RCEPT-A!H4580
RCEP A	2027	2027	0	RCEPT-A!I4580
RCEP B	2022	2022	0	B!D4580
RCEP B	2023	2023	0	B!E4580
RCEP B	2024	2024	0	B!F4580

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4580
RCEP B	2026	2026	0	B!H4580
RCEP B	2027	2027	0	B!I4580
RCEP C	2022	2022	0	C!D4580
RCEP C	2023	2023	0	C!E4580
RCEP C	2024	2024	0	C!F4580
RCEP C	2025	2025	0	C!G4580
RCEP C	2026	2026	0	C!H4580
RCEP C	2027	2027	0	C!I4580
RCEP D	2022	2022	0	D!D4580
RCEP D	2023	2023	0	D!E4580
RCEP D	2024	2024	0	D!F4580
RCEP D	2025	2025	0	D!G4580
RCEP D	2026	2026	0	D!H4580
RCEP D	2027	2027	0	D!I4580
RCEP E	2022	2022	0	E!D4583
RCEP E	2023	2023	0	E!E4583
RCEP E	2024	2024	0	E!F4583
RCEP E	2025	2025	0	E!G4583
RCEP E	2026	2026	0	E!H4583
RCEP E	2027	2027	0	E!I4583
RCEP F	2022	2022	0	F!D4580
RCEP F	2023	2023	0	F!E4580
RCEP F	2024	2024	0	F!F4580
RCEP F	2025	2025	0	F!G4580
RCEP F	2026	2026	0	F!H4580

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4580
VIFTA	2024	2024	0	VI!F4222
VIFTA	2025	2025	0	VI!G4222
VIFTA	2026	2026	0	VI!H4222
VIFTA	2027	2027	0	VI!I4222

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 chỉ chứa 01 thành phần dược chất XK, NK (09/2024/TT-BYT-DM8)		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 (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 3004.90 has 28 lines; 3004.90.92 is distinguished from its siblings by: Containing sorbitol or salbutamol, for infusion.	3004.90.10 Transdermal therapeutic system patches for the treatment of cancer or heart diseases; 3004.90.20 Closed sterile water for inhalation, pharmaceutical grade; 3004.90.30 Antiseptics; 3004.90.41 Containing procaine hydrochloride; 3004.90.49 Other; 3004.90.51 Containing acetylsalicylic acid, paracetamol or dipyrone (INN), 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

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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3004.90.92. 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 0% for 3004.90.92 was checked against BT2026 (cell BT2026!N4651), 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 chỉ chứa 01 thành phần dược chất XK, NK (09/2024/TT-BYT-DM8)

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.