Vietnam Tariff Intelligence

HS 3004.90.99 detail

HS code	3004.90.99
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: / - - - Other: / - - - - Other
Unit	kg/chiếc
Generated	09/11/2026 07:33:36
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/30049099/

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!K4658
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4658
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4658
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
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!E4580
ATIGA	2022	2022	0	AT!E4541
ATIGA	2023	2023	0	AT!F4541
ATIGA	2024	2024	0	AT!G4541
ATIGA	2025	2025	0	AT!H4541
ATIGA	2026	2026	0	AT!I4541
ATIGA	2027	2027	0	AT!J4541
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4579
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4579
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4579
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4579

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4579
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4579
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4583
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4583
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4583
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4583
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4583
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4583
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4583
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4547
AIFTA	30/12/2022	2022	0	AI!F4543
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4543
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4543
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4543
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4543
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4543
VKFTA	2022	2022	0	VK!E4543
VKFTA	2023	2023	0	VK!F4543
VKFTA	2024	2024	0	VK!G4543
VKFTA	2025	2025	0	VK!H4543
VKFTA	2026	2026	0	VK!I4543
VKFTA	2027	2027	0	VK!J4543
VCFTA	2022	2022	0	VC!D4590
VCFTA	2023	2023	0	VC!E4590
VCFTA	2024	2024	0	VC!F4590
VCFTA	2025	2025	0	VC!G4590

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4590
VCFTA	2027	2027	0	VC!I4590
VN-EAEU	2022	2022	0	EAV!D4587
VN-EAEU	2023	2023	0	EAV!E4587
VN-EAEU	2024	2024	0	EAV!F4587
VN-EAEU	2025	2025	0	EAV!G4587
VN-EAEU	2026	2026	0	EAV!H4587
VN-EAEU	2027	2027	0	EAV!I4587
VNCU	2022	2022	0	VNCU!D659
VNCU	2023 - 2027		0	VNCU!E659
AHKFTA	2022	2022	0	AKH!D4595
AHKFTA	2023	2023	0	AKH!E4595
AHKFTA	2024	2024	0	AKH!F4595
AHKFTA	2025	2025	0	AKH!G4595
AHKFTA	2026	2026	0	AKH!H4595
AHKFTA	2027	2027	0	AKH!I4595
EVFTA	2022	2022	0	EV-NK!D4566
EVFTA	2023	2023	0	EV-NK!E4566
EVFTA	2024	2024	0	EV-NK!F4566
EVFTA	2025	2025	0	EV-NK!G4566
EVFTA	2026	2026	0	EV-NK!H4566
EVFTA	2027	2027	0	EV-NK!I4566
UKVFTA	2022	2022	0	UKV!D4568
UKVFTA	2023	2023	0	UKV!E4568
UKVFTA	2024	2024	0	UKV!F4568
UKVFTA	2025	2025	0	UKV!G4568

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H4568
UKVFTA	2027	2027	0	UKV!I4568
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4566
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4566
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4566
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4566
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4566
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4566
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4566
RCEP A	2022	2022	0	RCEPT-A!D4587
RCEP A	2023	2023	0	RCEPT-A!E4587
RCEP A	2024	2024	0	RCEPT-A!F4587
RCEP A	2025	2025	0	RCEPT-A!G4587
RCEP A	2026	2026	0	RCEPT-A!H4587
RCEP A	2027	2027	0	RCEPT-A!I4587
RCEP B	2022	2022	0	B!D4587
RCEP B	2023	2023	0	B!E4587
RCEP B	2024	2024	0	B!F4587
RCEP B	2025	2025	0	B!G4587
RCEP B	2026	2026	0	B!H4587
RCEP B	2027	2027	0	B!I4587
RCEP C	2022	2022	0	C!D4587
RCEP C	2023	2023	0	C!E4587
RCEP C	2024	2024	0	C!F4587
RCEP C	2025	2025	0	C!G4587
RCEP C	2026	2026	0	C!H4587

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I4587
RCEP D	2022	2022	0	D!D4587
RCEP D	2023	2023	0	D!E4587
RCEP D	2024	2024	0	D!F4587
RCEP D	2025	2025	0	D!G4587
RCEP D	2026	2026	0	D!H4587
RCEP D	2027	2027	0	D!I4587
RCEP E	2022	2022	0	E!D4590
RCEP E	2023	2023	0	E!E4590
RCEP E	2024	2024	0	E!F4590
RCEP E	2025	2025	0	E!G4590
RCEP E	2026	2026	0	E!H4590
RCEP E	2027	2027	0	E!I4590
RCEP F	2022	2022	0	F!D4587
RCEP F	2023	2023	0	F!E4587
RCEP F	2024	2024	0	F!F4587
RCEP F	2025	2025	0	F!G4587
RCEP F	2026	2026	0	F!H4587
RCEP F	2027	2027	0	F!I4587
VIFTA	2024	2024	0	VI!F4229
VIFTA	2025	2025	0	VI!G4229
VIFTA	2026	2026	0	VI!H4229
VIFTA	2027	2027	0	VI!I4229

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3004.90 has 28 lines; 3004.90.99 is distinguished from its siblings by: Other.	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
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
HS-005	BLUE	Chapter 98 equivalent exists	3004.90.99 corresponds to Chapter 98 code 9850.00.00 (specific MFN: 5%). Applies only if Chapter 98 conditions are met.	Thuốc trị mụn trứng cá.	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3004.90.99. 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 3004.90.99 was checked against BT2026 (cell BT2026!N4658), 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.