Vietnam Tariff Intelligence

HS 3006.40.20 detail

HS code	3006.40.20
Description	Pharmaceutical goods specified in Note 4 to this Chapter / - Dental cements and other dental fillings; bone reconstruction cements: / - - Bone reconstruction cements
Unit	kg/chiếc
Generated	11/11/2026 16:12:55
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://mail.vietnamtariff.com/hs-code/30064020/

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!K4678
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4678
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4678
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
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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4602

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4563
ATIGA	2023	2023	0	AT!F4563
ATIGA	2024	2024	0	AT!G4563
ATIGA	2025	2025	0	AT!H4563
ATIGA	2026	2026	0	AT!I4563
ATIGA	2027	2027	0	AT!J4563
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4601
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4601
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4601
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4601
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4601
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4601
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4605
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4605
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4605
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4605
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4605
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4605
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4605
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4569
AIFTA	30/12/2022	2022	0	AI!F4565
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4565
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4565
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4565
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4565
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4565

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4565
VKFTA	2023	2023	0	VK!F4565
VKFTA	2024	2024	0	VK!G4565
VKFTA	2025	2025	0	VK!H4565
VKFTA	2026	2026	0	VK!I4565
VKFTA	2027	2027	0	VK!J4565
VCFTA	2022	2022	0	VC!D4612
VCFTA	2023	2023	0	VC!E4612
VCFTA	2024	2024	0	VC!F4612
VCFTA	2025	2025	0	VC!G4612
VCFTA	2026	2026	0	VC!H4612
VCFTA	2027	2027	0	VC!I4612
VN-EAEU	2022	2022	0	EAV!D4609
VN-EAEU	2023	2023	0	EAV!E4609
VN-EAEU	2024	2024	0	EAV!F4609
VN-EAEU	2025	2025	0	EAV!G4609
VN-EAEU	2026	2026	0	EAV!H4609
VN-EAEU	2027	2027	0	EAV!I4609
AHKFTA	2022	2022	0	AKH!D4617
AHKFTA	2023	2023	0	AKH!E4617
AHKFTA	2024	2024	0	AKH!F4617
AHKFTA	2025	2025	0	AKH!G4617
AHKFTA	2026	2026	0	AKH!H4617
AHKFTA	2027	2027	0	AKH!I4617
EVFTA	2022	2022	0	EV-NK!D4588
EVFTA	2023	2023	0	EV-NK!E4588

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4588
EVFTA	2025	2025	0	EV-NK!G4588
EVFTA	2026	2026	0	EV-NK!H4588
EVFTA	2027	2027	0	EV-NK!I4588
UKVFTA	2022	2022	0	UKV!D4590
UKVFTA	2023	2023	0	UKV!E4590
UKVFTA	2024	2024	0	UKV!F4590
UKVFTA	2025	2025	0	UKV!G4590
UKVFTA	2026	2026	0	UKV!H4590
UKVFTA	2027	2027	0	UKV!I4590
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4588
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4588
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4588
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4588
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4588
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4588
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4588
RCEP A	2022	2022	0	RCEPT-A!D4609
RCEP A	2023	2023	0	RCEPT-A!E4609
RCEP A	2024	2024	0	RCEPT-A!F4609
RCEP A	2025	2025	0	RCEPT-A!G4609
RCEP A	2026	2026	0	RCEPT-A!H4609
RCEP A	2027	2027	0	RCEPT-A!I4609
RCEP B	2022	2022	0	B!D4609
RCEP B	2023	2023	0	B!E4609
RCEP B	2024	2024	0	B!F4609

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4609
RCEP B	2026	2026	0	B!H4609
RCEP B	2027	2027	0	B!I4609
RCEP C	2022	2022	0	C!D4609
RCEP C	2023	2023	0	C!E4609
RCEP C	2024	2024	0	C!F4609
RCEP C	2025	2025	0	C!G4609
RCEP C	2026	2026	0	C!H4609
RCEP C	2027	2027	0	C!I4609
RCEP D	2022	2022	0	D!D4609
RCEP D	2023	2023	0	D!E4609
RCEP D	2024	2024	0	D!F4609
RCEP D	2025	2025	0	D!G4609
RCEP D	2026	2026	0	D!H4609
RCEP D	2027	2027	0	D!I4609
RCEP E	2022	2022	0	E!D4612
RCEP E	2023	2023	0	E!E4612
RCEP E	2024	2024	0	E!F4612
RCEP E	2025	2025	0	E!G4612
RCEP E	2026	2026	0	E!H4612
RCEP E	2027	2027	0	E!I4612
RCEP F	2022	2022	0	F!D4609
RCEP F	2023	2023	0	F!E4609
RCEP F	2024	2024	0	F!F4609
RCEP F	2025	2025	0	F!G4609
RCEP F	2026	2026	0	F!H4609

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4609
VIFTA	2024	2024	0	VI!F4249
VIFTA	2025	2025	0	VI!G4249
VIFTA	2026	2026	0	VI!H4249
VIFTA	2027	2027	0	VI!I4249

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 3006.40 has 2 lines; 3006.40.20 is distinguished from its siblings by: Bone reconstruction cements.	3006.40.10 Dental cements and other dental fillings	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 3006.40.20. 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 3006.40.20 was checked against BT2026 (cell BT2026!N4678), 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.