Vietnam Tariff Intelligence

HS 3006.92.10 detail

HS code	3006.92.10
Description	Pharmaceutical goods specified in Note 4 to this Chapter / - Other: / - - Waste pharmaceuticals: / - - - Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases
Unit	kg/chiếc
Generated	10/11/2026 03:09:12
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/30069210/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	21	21%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4685
Preferential (MFN)	14	14%	26/2023/NĐ-CP	2023-07-15	BT2026!N4685
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4685
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
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
CPTPP	2,7; M: 4	2.7% · M: 4%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	5	5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5	5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	9.8	9.8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VKFTA	14	14%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	14	14%	Consolidated BT2026		S	206/2025/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
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
ACFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Not eligible (*)
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
ATIGA	*	* not eligible	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AC!E4609
ATIGA	2022	2022	*	AT!E4570
ATIGA	2023	2023	*	AT!F4570
ATIGA	2024	2024	*	AT!G4570
ATIGA	2025	2025	*	AT!H4570
ATIGA	2026	2026	*	AT!I4570
ATIGA	2027	2027	*	AT!J4570
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E4608
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F4608

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G4608
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H4608
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I4608
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J4608
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E4612
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F4612
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G4612
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H4612
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I4612
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J4612
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F4612
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H4576
AIFTA	30/12/2022	2022	*	AI!F4572
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G4572
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H4572
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I4572
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J4572
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K4572
VKFTA	2022	2022	14	VK!E4572
VKFTA	2023	2023	14	VK!F4572
VKFTA	2024	2024	14	VK!G4572
VKFTA	2025	2025	14	VK!H4572
VKFTA	2026	2026	14	VK!I4572
VKFTA	2027	2027	14	VK!J4572
VCFTA	2022	2022	*	VC!D4619
VCFTA	2023	2023	*	VC!E4619

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F4619
VCFTA	2025	2025	*	VC!G4619
VCFTA	2026	2026	*	VC!H4619
VCFTA	2027	2027	*	VC!I4619
VN-EAEU	2022	2022	3,8	EAV!D4616
VN-EAEU	2023	2023	2,5	EAV!E4616
VN-EAEU	2024	2024	1,3	EAV!F4616
VN-EAEU	2025	2025	0	EAV!G4616
VN-EAEU	2026	2026	0	EAV!H4616
VN-EAEU	2027	2027	0	EAV!I4616
AHKFTA	2022	2022	*	AKH!D4624
AHKFTA	2023	2023	*	AKH!E4624
AHKFTA	2024	2024	*	AKH!F4624
AHKFTA	2025	2025	*	AKH!G4624
AHKFTA	2026	2026	*	AKH!H4624
AHKFTA	2027	2027	*	AKH!I4624
EVFTA	2022	2022	10,1	EV-NK!D4595
EVFTA	2023	2023	8,9	EV-NK!E4595
EVFTA	2024	2024	7,6	EV-NK!F4595
EVFTA	2025	2025	6,3	EV-NK!G4595
EVFTA	2026	2026	5	EV-NK!H4595
EVFTA	2027	2027	3,8	EV-NK!I4595
UKVFTA	2022	2022	10,1	UKV!D4597
UKVFTA	2023	2023	8,9	UKV!E4597
UKVFTA	2024	2024	7,6	UKV!F4597
UKVFTA	2025	2025	6,3	UKV!G4597

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	5	UKV!H4597
UKVFTA	2027	2027	3,8	UKV!I4597
CPTPP	(I)	2021 (DERIVED)	9,5	CPTPP!D4595
CPTPP	(II)	2022 (DERIVED)	8,1	CPTPP!E4595
CPTPP	(III)	2023 (DERIVED)	6,8	CPTPP!F4595
CPTPP	(IV)	2024 (DERIVED)	5,4	CPTPP!G4595
CPTPP	(V)	2025 (DERIVED)	4	CPTPP!H4595
CPTPP	(VI)	2026 (DERIVED)	2,7	CPTPP!I4595
CPTPP	(VII)	2027 (DERIVED)	1,3	CPTPP!J4595
RCEP A	2022	2022	*	RCEPT-A!D4616
RCEP A	2023	2023	*	RCEPT-A!E4616
RCEP A	2024	2024	*	RCEPT-A!F4616
RCEP A	2025	2025	*	RCEPT-A!G4616
RCEP A	2026	2026	*	RCEPT-A!H4616
RCEP A	2027	2027	*	RCEPT-A!I4616
RCEP B	2022	2022	*	B!D4616
RCEP B	2023	2023	*	B!E4616
RCEP B	2024	2024	*	B!F4616
RCEP B	2025	2025	*	B!G4616
RCEP B	2026	2026	*	B!H4616
RCEP B	2027	2027	*	B!I4616
RCEP C	2022	2022	*	C!D4616
RCEP C	2023	2023	*	C!E4616
RCEP C	2024	2024	*	C!F4616
RCEP C	2025	2025	*	C!G4616
RCEP C	2026	2026	*	C!H4616

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I4616
RCEP D	2022	2022	*	D!D4616
RCEP D	2023	2023	*	D!E4616
RCEP D	2024	2024	*	D!F4616
RCEP D	2025	2025	*	D!G4616
RCEP D	2026	2026	*	D!H4616
RCEP D	2027	2027	*	D!I4616
RCEP E	2022	2022	*	E!D4619
RCEP E	2023	2023	*	E!E4619
RCEP E	2024	2024	*	E!F4619
RCEP E	2025	2025	*	E!G4619
RCEP E	2026	2026	*	E!H4619
RCEP E	2027	2027	*	E!I4619
RCEP F	2022	2022	*	F!D4616
RCEP F	2023	2023	*	F!E4616
RCEP F	2024	2024	*	F!F4616
RCEP F	2025	2025	*	F!G4616
RCEP F	2026	2026	*	F!H4616
RCEP F	2027	2027	*	F!I4616
VIFTA	2024	2024	12,6	VI!F4256
VIFTA	2025	2025	11.2	VI!G4256
VIFTA	2026	2026	9.8	VI!H4256
VIFTA	2027	2027	8.4	VI!I4256

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "2,7; M: 4" has a general 2.7% and an "M:" 4% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "2,7; M: 4", the FTA schedule for period (VI) shows "2,7".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	VKFTA 14%, VN-LAO 14%: the preferential rate is equal to or higher than the MFN rate (14%) in the source tariff – claiming the FTA brings no saving.	MFN 14%		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 3006.92 has 2 lines; 3006.92.10 is distinguished from its siblings by: Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases.	3006.92.90 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 3006.92.10. 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 14% for 3006.92.10 was checked against BT2026 (cell BT2026!N4685), 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.