Vietnam Tariff Intelligence

HS 3004.49.51 detail

HS code	3004.49.51
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 alkaloids or derivatives thereof: / - - Other: / - - - Containing papaverine or berberine: / - - - - Of a kind taken orally
Unit	kg/chiếc
Generated	03/11/2026 14:05:51
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/30044951/

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!K4603
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4603
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4603
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
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
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
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
VIFTA	3.5	3.5%	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!E4525

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4486
ATIGA	2023	2023	0	AT!F4486
ATIGA	2024	2024	0	AT!G4486
ATIGA	2025	2025	0	AT!H4486
ATIGA	2026	2026	0	AT!I4486
ATIGA	2027	2027	0	AT!J4486
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4524
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4524
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4524
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4524
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4524
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4524
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4528
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4528
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4528
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4528
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4528
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4528
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4528
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4492
AIFTA	30/12/2022	2022	0	AI!F4488
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4488
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4488
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4488
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4488
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4488

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4488
VKFTA	2023	2023	0	VK!F4488
VKFTA	2024	2024	0	VK!G4488
VKFTA	2025	2025	0	VK!H4488
VKFTA	2026	2026	0	VK!I4488
VKFTA	2027	2027	0	VK!J4488
VCFTA	2022	2022	5	VC!D4535
VCFTA	2023	2023	5	VC!E4535
VCFTA	2024	2024	0	VC!F4535
VCFTA	2025	2025	0	VC!G4535
VCFTA	2026	2026	0	VC!H4535
VCFTA	2027	2027	0	VC!I4535
VN-EAEU	2022	2022	0	EAV!D4532
VN-EAEU	2023	2023	0	EAV!E4532
VN-EAEU	2024	2024	0	EAV!F4532
VN-EAEU	2025	2025	0	EAV!G4532
VN-EAEU	2026	2026	0	EAV!H4532
VN-EAEU	2027	2027	0	EAV!I4532
VNCU	2022	2022	0	VNCU!D648
VNCU	2023 - 2027		0	VNCU!E648
AHKFTA	2022	2022	0	AKH!D4540
AHKFTA	2023	2023	0	AKH!E4540
AHKFTA	2024	2024	0	AKH!F4540
AHKFTA	2025	2025	0	AKH!G4540
AHKFTA	2026	2026	0	AKH!H4540
AHKFTA	2027	2027	0	AKH!I4540

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	3,1	EV-NK!D4511
EVFTA	2023	2023	2,5	EV-NK!E4511
EVFTA	2024	2024	1,8	EV-NK!F4511
EVFTA	2025	2025	1,2	EV-NK!G4511
EVFTA	2026	2026	0,6	EV-NK!H4511
EVFTA	2027	2027	0	EV-NK!I4511
UKVFTA	2022	2022	3,1	UKV!D4513
UKVFTA	2023	2023	2,5	UKV!E4513
UKVFTA	2024	2024	1,8	UKV!F4513
UKVFTA	2025	2025	1,2	UKV!G4513
UKVFTA	2026	2026	0,6	UKV!H4513
UKVFTA	2027	2027	0	UKV!I4513
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4511
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4511
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4511
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4511
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4511
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4511
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4511
RCEP A	2022	2022	0	RCEPT-A!D4532
RCEP A	2023	2023	0	RCEPT-A!E4532
RCEP A	2024	2024	0	RCEPT-A!F4532
RCEP A	2025	2025	0	RCEPT-A!G4532
RCEP A	2026	2026	0	RCEPT-A!H4532
RCEP A	2027	2027	0	RCEPT-A!I4532
RCEP B	2022	2022	0	B!D4532

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E4532
RCEP B	2024	2024	0	B!F4532
RCEP B	2025	2025	0	B!G4532
RCEP B	2026	2026	0	B!H4532
RCEP B	2027	2027	0	B!I4532
RCEP C	2022	2022	0	C!D4532
RCEP C	2023	2023	0	C!E4532
RCEP C	2024	2024	0	C!F4532
RCEP C	2025	2025	0	C!G4532
RCEP C	2026	2026	0	C!H4532
RCEP C	2027	2027	0	C!I4532
RCEP D	2022	2022	0	D!D4532
RCEP D	2023	2023	0	D!E4532
RCEP D	2024	2024	0	D!F4532
RCEP D	2025	2025	0	D!G4532
RCEP D	2026	2026	0	D!H4532
RCEP D	2027	2027	0	D!I4532
RCEP E	2022	2022	0	E!D4535
RCEP E	2023	2023	0	E!E4535
RCEP E	2024	2024	0	E!F4535
RCEP E	2025	2025	0	E!G4535
RCEP E	2026	2026	0	E!H4535
RCEP E	2027	2027	0	E!I4535
RCEP F	2022	2022	0	F!D4532
RCEP F	2023	2023	0	F!E4532
RCEP F	2024	2024	0	F!F4532

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G4532
RCEP F	2026	2026	0	F!H4532
RCEP F	2027	2027	0	F!I4532
VIFTA	2024	2024	4,5	VI!F4174
VIFTA	2025	2025	4	VI!G4174
VIFTA	2026	2026	3.5	VI!H4174
VIFTA	2027	2027	3	VI!I4174

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 3004.49 has 8 lines; 3004.49.51 is distinguished from its siblings by: Of a kind taken orally.	3004.49.11 Of a kind taken orally or for injection; 3004.49.19 Other; 3004.49.59 Other; 3004.49.60 Containing theophylline, of a kind taken orally; 3004.49.70 Containing atropine sulphate; 3004.49.80 Containing quinine hydrochloride or dihydroquinine chloride, for injection; containing quinine sulphate or bisulphate, of a kind taken orally	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3004.49.51 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3004.49.51	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 3004.49.51. 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 3004.49.51 was checked against BT2026 (cell BT2026!N4603), 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.