Vietnam Tariff Intelligence

HS 3004.49.60 detail

HS code	3004.49.60
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 theophylline, of a kind taken orally
Unit	kg/chiếc
Generated	07/11/2026 10:14:25
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/30044960/

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!K4605
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4605
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4605
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!E4527

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4488
ATIGA	2023	2023	0	AT!F4488
ATIGA	2024	2024	0	AT!G4488
ATIGA	2025	2025	0	AT!H4488
ATIGA	2026	2026	0	AT!I4488
ATIGA	2027	2027	0	AT!J4488
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4526
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4526
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4526
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4526
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4526
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4526
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4530
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4530
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4530
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4530
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4530
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4530
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4530
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4494
AIFTA	30/12/2022	2022	0	AI!F4490
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4490
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4490
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4490
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4490
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4490

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4490
VKFTA	2023	2023	0	VK!F4490
VKFTA	2024	2024	0	VK!G4490
VKFTA	2025	2025	0	VK!H4490
VKFTA	2026	2026	0	VK!I4490
VKFTA	2027	2027	0	VK!J4490
VCFTA	2022	2022	5	VC!D4537
VCFTA	2023	2023	5	VC!E4537
VCFTA	2024	2024	0	VC!F4537
VCFTA	2025	2025	0	VC!G4537
VCFTA	2026	2026	0	VC!H4537
VCFTA	2027	2027	0	VC!I4537
VN-EAEU	2022	2022	0	EAV!D4534
VN-EAEU	2023	2023	0	EAV!E4534
VN-EAEU	2024	2024	0	EAV!F4534
VN-EAEU	2025	2025	0	EAV!G4534
VN-EAEU	2026	2026	0	EAV!H4534
VN-EAEU	2027	2027	0	EAV!I4534
VNCU	2022	2022	0	VNCU!D650
VNCU	2023 - 2027		0	VNCU!E650
AHKFTA	2022	2022	0	AKH!D4542
AHKFTA	2023	2023	0	AKH!E4542
AHKFTA	2024	2024	0	AKH!F4542
AHKFTA	2025	2025	0	AKH!G4542
AHKFTA	2026	2026	0	AKH!H4542
AHKFTA	2027	2027	0	AKH!I4542

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	3,1	EV-NK!D4513
EVFTA	2023	2023	2,5	EV-NK!E4513
EVFTA	2024	2024	1,8	EV-NK!F4513
EVFTA	2025	2025	1,2	EV-NK!G4513
EVFTA	2026	2026	0,6	EV-NK!H4513
EVFTA	2027	2027	0	EV-NK!I4513
UKVFTA	2022	2022	3,1	UKV!D4515
UKVFTA	2023	2023	2,5	UKV!E4515
UKVFTA	2024	2024	1,8	UKV!F4515
UKVFTA	2025	2025	1,2	UKV!G4515
UKVFTA	2026	2026	0,6	UKV!H4515
UKVFTA	2027	2027	0	UKV!I4515
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4513
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4513
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4513
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4513
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4513
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4513
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4513
RCEP A	2022	2022	0	RCEPT-A!D4534
RCEP A	2023	2023	0	RCEPT-A!E4534
RCEP A	2024	2024	0	RCEPT-A!F4534
RCEP A	2025	2025	0	RCEPT-A!G4534
RCEP A	2026	2026	0	RCEPT-A!H4534
RCEP A	2027	2027	0	RCEPT-A!I4534
RCEP B	2022	2022	0	B!D4534

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E4534
RCEP B	2024	2024	0	B!F4534
RCEP B	2025	2025	0	B!G4534
RCEP B	2026	2026	0	B!H4534
RCEP B	2027	2027	0	B!I4534
RCEP C	2022	2022	0	C!D4534
RCEP C	2023	2023	0	C!E4534
RCEP C	2024	2024	0	C!F4534
RCEP C	2025	2025	0	C!G4534
RCEP C	2026	2026	0	C!H4534
RCEP C	2027	2027	0	C!I4534
RCEP D	2022	2022	0	D!D4534
RCEP D	2023	2023	0	D!E4534
RCEP D	2024	2024	0	D!F4534
RCEP D	2025	2025	0	D!G4534
RCEP D	2026	2026	0	D!H4534
RCEP D	2027	2027	0	D!I4534
RCEP E	2022	2022	0	E!D4537
RCEP E	2023	2023	0	E!E4537
RCEP E	2024	2024	0	E!F4537
RCEP E	2025	2025	0	E!G4537
RCEP E	2026	2026	0	E!H4537
RCEP E	2027	2027	0	E!I4537
RCEP F	2022	2022	0	F!D4534
RCEP F	2023	2023	0	F!E4534
RCEP F	2024	2024	0	F!F4534

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G4534
RCEP F	2026	2026	0	F!H4534
RCEP F	2027	2027	0	F!I4534
VIFTA	2024	2024	4,5	VI!F4176
VIFTA	2025	2025	4	VI!G4176
VIFTA	2026	2026	3.5	VI!H4176
VIFTA	2027	2027	3	VI!I4176

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; 3004.49.60 is distinguished from its siblings by: Containing theophylline, of a kind taken orally.	3004.49.11 Of a kind taken orally or for injection; 3004.49.19 Other; 3004.49.51 Of a kind taken orally; 3004.49.59 Other; 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
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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3004.49.60. 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 3004.49.60 was checked against BT2026 (cell BT2026!N4605), 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.