Vietnam Tariff Intelligence

HS 3006.91.00 detail

HS code	3006.91.00
Description	Pharmaceutical goods specified in Note 4 to this Chapter / - Other: / - - Appliances identifiable for ostomy use
Unit	kg/chiếc
Generated	03/11/2026 11:13:07
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/30069100/

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!K4683
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4683
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4683
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, ID, LA)	0% (except KH, ID, LA)	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
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
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
RCEP (Annex A)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,7	2.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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
AIFTA	7.5	7.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4607
ATIGA	2022	2022	0	AT!E4568
ATIGA	2023	2023	0	AT!F4568
ATIGA	2024	2024	0	AT!G4568
ATIGA	2025	2025	0	AT!H4568
ATIGA	2026	2026	0	AT!I4568
ATIGA	2027	2027	0	AT!J4568
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4606
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4606
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4606

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4606
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4606
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4606
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4610
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4610
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4610
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4610
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4610
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4610
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4610
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4574
AIFTA	30/12/2022	2022	8	AI!F4570
AIFTA	31/12/2022 - 30/12/2023	2023	7.5	AI!G4570
AIFTA	31/12/2023 - 30/12/2024	2024	7.5	AI!H4570
AIFTA	31/12/2024 - 31/12/2025	2025	7.5	AI!I4570
AIFTA	01/01/2026 - 31/12/2026	2026	7.5	AI!J4570
AIFTA	01/01/2027 - 31/12/2027	2027	7.5	AI!K4570
VKFTA	2022	2022	0	VK!E4570
VKFTA	2023	2023	0	VK!F4570
VKFTA	2024	2024	0	VK!G4570
VKFTA	2025	2025	0	VK!H4570
VKFTA	2026	2026	0	VK!I4570
VKFTA	2027	2027	0	VK!J4570
VCFTA	2022	2022	5	VC!D4617
VCFTA	2023	2023	5	VC!E4617
VCFTA	2024	2024	0	VC!F4617

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4617
VCFTA	2026	2026	0	VC!H4617
VCFTA	2027	2027	0	VC!I4617
VN-EAEU	2022	2022	0	EAV!D4614
VN-EAEU	2023	2023	0	EAV!E4614
VN-EAEU	2024	2024	0	EAV!F4614
VN-EAEU	2025	2025	0	EAV!G4614
VN-EAEU	2026	2026	0	EAV!H4614
VN-EAEU	2027	2027	0	EAV!I4614
AHKFTA	2022	2022	0	AKH!D4622
AHKFTA	2023	2023	0	AKH!E4622
AHKFTA	2024	2024	0	AKH!F4622
AHKFTA	2025	2025	0	AKH!G4622
AHKFTA	2026	2026	0	AKH!H4622
AHKFTA	2027	2027	0	AKH!I4622
EVFTA	2022	2022	3,1	EV-NK!D4593
EVFTA	2023	2023	2,5	EV-NK!E4593
EVFTA	2024	2024	1,8	EV-NK!F4593
EVFTA	2025	2025	1,2	EV-NK!G4593
EVFTA	2026	2026	0,6	EV-NK!H4593
EVFTA	2027	2027	0	EV-NK!I4593
UKVFTA	2022	2022	3,1	UKV!D4595
UKVFTA	2023	2023	2,5	UKV!E4595
UKVFTA	2024	2024	1,8	UKV!F4595
UKVFTA	2025	2025	1,2	UKV!G4595
UKVFTA	2026	2026	0,6	UKV!H4595

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4595
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4593
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4593
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4593
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4593
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4593
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4593
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4593
RCEP A	2022	2022	4,5	RCEPT-A!D4614
RCEP A	2023	2023	4	RCEPT-A!E4614
RCEP A	2024	2024	3,5	RCEPT-A!F4614
RCEP A	2025	2025	3	RCEPT-A!G4614
RCEP A	2026	2026	2,5	RCEPT-A!H4614
RCEP A	2027	2027	2	RCEPT-A!I4614
RCEP B	2022	2022	4,5	B!D4614
RCEP B	2023	2023	4	B!E4614
RCEP B	2024	2024	3,5	B!F4614
RCEP B	2025	2025	3	B!G4614
RCEP B	2026	2026	2,5	B!H4614
RCEP B	2027	2027	2	B!I4614
RCEP C	2022	2022	4,5	C!D4614
RCEP C	2023	2023	4	C!E4614
RCEP C	2024	2024	3,5	C!F4614
RCEP C	2025	2025	3	C!G4614
RCEP C	2026	2026	2,5	C!H4614
RCEP C	2027	2027	2	C!I4614

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,5	D!D4614
RCEP D	2023	2023	4,1	D!E4614
RCEP D	2024	2024	3,6	D!F4614
RCEP D	2025	2025	3,2	D!G4614
RCEP D	2026	2026	2,7	D!H4614
RCEP D	2027	2027	2,3	D!I4614
RCEP E	2022	2022	4,5	E!D4617
RCEP E	2023	2023	4	E!E4617
RCEP E	2024	2024	3,5	E!F4617
RCEP E	2025	2025	3	E!G4617
RCEP E	2026	2026	2,5	E!H4617
RCEP E	2027	2027	2	E!I4617
RCEP F	2022	2022	4,5	F!D4614
RCEP F	2023	2023	4	F!E4614
RCEP F	2024	2024	3,5	F!F4614
RCEP F	2025	2025	3	F!G4614
RCEP F	2026	2026	2,5	F!H4614
RCEP F	2027	2027	2	F!I4614
VIFTA	2024	2024	4.3	VI!F4254
VIFTA	2025	2025	3.6	VI!G4254
VIFTA	2026	2026	2.9	VI!H4254
VIFTA	2027	2027	2.1	VI!I4254

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 7.5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 3006.91.00. 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 3006.91.00 was checked against BT2026 (cell BT2026!N4683), 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.