Vietnam Tariff Intelligence

HS 3006.92.90 detail

HS code	3006.92.90
Description	Pharmaceutical goods specified in Note 4 to this Chapter / - Other: / - - Waste pharmaceuticals: / - - - Other
Unit	kg/chiếc
Generated	07/11/2026 09:17:27
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/30069290/

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!K4686
Preferential (MFN)	14	14%	26/2023/NĐ-CP	2023-07-15	BT2026!N4686
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4686
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
CPTPP	2,7; M: 4	2.7% · M: 4%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E4610
ATIGA	2022	2022	*	AT!E4571
ATIGA	2023	2023	*	AT!F4571
ATIGA	2024	2024	*	AT!G4571
ATIGA	2025	2025	*	AT!H4571
ATIGA	2026	2026	*	AT!I4571
ATIGA	2027	2027	*	AT!J4571
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E4609
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F4609

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G4609
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H4609
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I4609
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J4609
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E4613
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F4613
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G4613
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H4613
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I4613
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J4613
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F4613
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H4577
AIFTA	30/12/2022	2022	*	AI!F4573
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G4573
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H4573
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I4573
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J4573
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K4573
VKFTA	2022	2022	14	VK!E4573
VKFTA	2023	2023	14	VK!F4573
VKFTA	2024	2024	14	VK!G4573
VKFTA	2025	2025	14	VK!H4573
VKFTA	2026	2026	14	VK!I4573
VKFTA	2027	2027	14	VK!J4573
VCFTA	2022	2022	*	VC!D4620
VCFTA	2023	2023	*	VC!E4620

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F4620
VCFTA	2025	2025	*	VC!G4620
VCFTA	2026	2026	*	VC!H4620
VCFTA	2027	2027	*	VC!I4620
VN-EAEU	2022	2022	*	EAV!D4617
VN-EAEU	2023	2023	*	EAV!E4617
VN-EAEU	2024	2024	*	EAV!F4617
VN-EAEU	2025	2025	*	EAV!G4617
VN-EAEU	2026	2026	*	EAV!H4617
VN-EAEU	2027	2027	*	EAV!I4617
AHKFTA	2022	2022	*	AKH!D4625
AHKFTA	2023	2023	*	AKH!E4625
AHKFTA	2024	2024	*	AKH!F4625
AHKFTA	2025	2025	*	AKH!G4625
AHKFTA	2026	2026	*	AKH!H4625
AHKFTA	2027	2027	*	AKH!I4625
EVFTA	2022	2022	10,1	EV-NK!D4596
EVFTA	2023	2023	8,9	EV-NK!E4596
EVFTA	2024	2024	7,6	EV-NK!F4596
EVFTA	2025	2025	6,3	EV-NK!G4596
EVFTA	2026	2026	5	EV-NK!H4596
EVFTA	2027	2027	3,8	EV-NK!I4596
UKVFTA	2022	2022	10,1	UKV!D4598
UKVFTA	2023	2023	8,9	UKV!E4598
UKVFTA	2024	2024	7,6	UKV!F4598
UKVFTA	2025	2025	6,3	UKV!G4598

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	5	UKV!H4598
UKVFTA	2027	2027	3,8	UKV!I4598
CPTPP	(I)	2021 (DERIVED)	9,5	CPTPP!D4596
CPTPP	(II)	2022 (DERIVED)	8,1	CPTPP!E4596
CPTPP	(III)	2023 (DERIVED)	6,8	CPTPP!F4596
CPTPP	(IV)	2024 (DERIVED)	5,4	CPTPP!G4596
CPTPP	(V)	2025 (DERIVED)	4	CPTPP!H4596
CPTPP	(VI)	2026 (DERIVED)	2,7	CPTPP!I4596
CPTPP	(VII)	2027 (DERIVED)	1,3	CPTPP!J4596
RCEP A	2022	2022	*	RCEPT-A!D4617
RCEP A	2023	2023	*	RCEPT-A!E4617
RCEP A	2024	2024	*	RCEPT-A!F4617
RCEP A	2025	2025	*	RCEPT-A!G4617
RCEP A	2026	2026	*	RCEPT-A!H4617
RCEP A	2027	2027	*	RCEPT-A!I4617
RCEP B	2022	2022	*	B!D4617
RCEP B	2023	2023	*	B!E4617
RCEP B	2024	2024	*	B!F4617
RCEP B	2025	2025	*	B!G4617
RCEP B	2026	2026	*	B!H4617
RCEP B	2027	2027	*	B!I4617
RCEP C	2022	2022	*	C!D4617
RCEP C	2023	2023	*	C!E4617
RCEP C	2024	2024	*	C!F4617
RCEP C	2025	2025	*	C!G4617
RCEP C	2026	2026	*	C!H4617

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I4617
RCEP D	2022	2022	*	D!D4617
RCEP D	2023	2023	*	D!E4617
RCEP D	2024	2024	*	D!F4617
RCEP D	2025	2025	*	D!G4617
RCEP D	2026	2026	*	D!H4617
RCEP D	2027	2027	*	D!I4617
RCEP E	2022	2022	*	E!D4620
RCEP E	2023	2023	*	E!E4620
RCEP E	2024	2024	*	E!F4620
RCEP E	2025	2025	*	E!G4620
RCEP E	2026	2026	*	E!H4620
RCEP E	2027	2027	*	E!I4620
RCEP F	2022	2022	*	F!D4617
RCEP F	2023	2023	*	F!E4617
RCEP F	2024	2024	*	F!F4617
RCEP F	2025	2025	*	F!G4617
RCEP F	2026	2026	*	F!H4617
RCEP F	2027	2027	*	F!I4617
VIFTA	2024	2024	12.6	VI!F4257
VIFTA	2025	2025	11.2	VI!G4257
VIFTA	2026	2026	9.8	VI!H4257
VIFTA	2027	2027	8.4	VI!I4257

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; 3006.92.90 is distinguished from its siblings by: Other.	3006.92.10 Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases	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 3006.92.90. 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 3006.92.90 was checked against BT2026 (cell BT2026!N4686), 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.