Vietnam Tariff Intelligence

HS 3004.90.91 detail

HS code	3004.90.91
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: / - - Other: / - - - Containing sodium chloride or glucose, for infusion
Unit	kg/chiếc
Generated	19/11/2026 05:44:38
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/30049091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4650
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4650
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4650
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
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(-LA, MY)	0% (except LA, MY)	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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
VIFTA	0	0%	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	5	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!E4572
ATIGA	2022	2022	0	AT!E4533
ATIGA	2023	2023	0	AT!F4533
ATIGA	2024	2024	0	AT!G4533
ATIGA	2025	2025	0	AT!H4533
ATIGA	2026	2026	0	AT!I4533
ATIGA	2027	2027	0	AT!J4533
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4571
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4571
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4571
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4571

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4571
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4571
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4575
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4575
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4575
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4575
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4575
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4575
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4575
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4539
AIFTA	30/12/2022	2022	5	AI!F4535
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4535
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4535
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4535
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4535
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4535
VKFTA	2022	2022	0	VK!E4535
VKFTA	2023	2023	0	VK!F4535
VKFTA	2024	2024	0	VK!G4535
VKFTA	2025	2025	0	VK!H4535
VKFTA	2026	2026	0	VK!I4535
VKFTA	2027	2027	0	VK!J4535
VCFTA	2022	2022	1	VC!D4582
VCFTA	2023	2023	1	VC!E4582
VCFTA	2024	2024	0	VC!F4582
VCFTA	2025	2025	0	VC!G4582

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4582
VCFTA	2027	2027	0	VC!I4582
VN-EAEU	2022	2022	0	EAV!D4579
VN-EAEU	2023	2023	0	EAV!E4579
VN-EAEU	2024	2024	0	EAV!F4579
VN-EAEU	2025	2025	0	EAV!G4579
VN-EAEU	2026	2026	0	EAV!H4579
VN-EAEU	2027	2027	0	EAV!I4579
AHKFTA	2022	2022	0	AKH!D4587
AHKFTA	2023	2023	0	AKH!E4587
AHKFTA	2024	2024	0	AKH!F4587
AHKFTA	2025	2025	0	AKH!G4587
AHKFTA	2026	2026	0	AKH!H4587
AHKFTA	2027	2027	0	AKH!I4587
EVFTA	2022	2022	0	EV-NK!D4558
EVFTA	2023	2023	0	EV-NK!E4558
EVFTA	2024	2024	0	EV-NK!F4558
EVFTA	2025	2025	0	EV-NK!G4558
EVFTA	2026	2026	0	EV-NK!H4558
EVFTA	2027	2027	0	EV-NK!I4558
UKVFTA	2022	2022	0	UKV!D4560
UKVFTA	2023	2023	0	UKV!E4560
UKVFTA	2024	2024	0	UKV!F4560
UKVFTA	2025	2025	0	UKV!G4560
UKVFTA	2026	2026	0	UKV!H4560
UKVFTA	2027	2027	0	UKV!I4560

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4558
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4558
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4558
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4558
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4558
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4558
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4558
RCEP A	2022	2022	0	RCEPT-A!D4579
RCEP A	2023	2023	0	RCEPT-A!E4579
RCEP A	2024	2024	0	RCEPT-A!F4579
RCEP A	2025	2025	0	RCEPT-A!G4579
RCEP A	2026	2026	0	RCEPT-A!H4579
RCEP A	2027	2027	0	RCEPT-A!I4579
RCEP B	2022	2022	0	B!D4579
RCEP B	2023	2023	0	B!E4579
RCEP B	2024	2024	0	B!F4579
RCEP B	2025	2025	0	B!G4579
RCEP B	2026	2026	0	B!H4579
RCEP B	2027	2027	0	B!I4579
RCEP C	2022	2022	0	C!D4579
RCEP C	2023	2023	0	C!E4579
RCEP C	2024	2024	0	C!F4579
RCEP C	2025	2025	0	C!G4579
RCEP C	2026	2026	0	C!H4579
RCEP C	2027	2027	0	C!I4579
RCEP D	2022	2022	0	D!D4579

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E4579
RCEP D	2024	2024	0	D!F4579
RCEP D	2025	2025	0	D!G4579
RCEP D	2026	2026	0	D!H4579
RCEP D	2027	2027	0	D!I4579
RCEP E	2022	2022	0	E!D4582
RCEP E	2023	2023	0	E!E4582
RCEP E	2024	2024	0	E!F4582
RCEP E	2025	2025	0	E!G4582
RCEP E	2026	2026	0	E!H4582
RCEP E	2027	2027	0	E!I4582
RCEP F	2022	2022	0	F!D4579
RCEP F	2023	2023	0	F!E4579
RCEP F	2024	2024	0	F!F4579
RCEP F	2025	2025	0	F!G4579
RCEP F	2026	2026	0	F!H4579
RCEP F	2027	2027	0	F!I4579
VIFTA	2024	2024	0	VI!F4221
VIFTA	2025	2025	0	VI!G4221
VIFTA	2026	2026	0	VI!H4221
VIFTA	2027	2027	0	VI!I4221

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
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 3004.90 has 28 lines; 3004.90.91 is distinguished from its siblings by: Containing sodium chloride or glucose, for infusion.	3004.90.10 Transdermal therapeutic system patches for the treatment of cancer or heart diseases; 3004.90.20 Closed sterile water for inhalation, pharmaceutical grade; 3004.90.30 Antiseptics; 3004.90.41 Containing procaine hydrochloride; 3004.90.49 Other; 3004.90.51 Containing acetylsalicylic acid, paracetamol or dipyrone (INN), 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3004.90.91. 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 0% for 3004.90.91 was checked against BT2026 (cell BT2026!N4650), 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.