Vietnam Tariff Intelligence

# Detalle del SA 3004.20.32

| | |
|---|---|
| **Código SA** | 3004.20.32 |
| **Descripción** | 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 antibiotics: / - - Containing erythromycin or derivatives thereof: / - - - In ointment form |
| **Unidad** | kg/chiếc |
| **Generado** | 11/11/2026 08:16:34 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://vietnamtariff.com/hs-code/30042032/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 7.5 | 7,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K4579 |
| Preferencial (NMF) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N4579 |
| IVA | 5/8/10 | 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q4579 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VNCU | 0 | 0% | Arancel consolidado BT2026 | 2023 - 2027 | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| EVFTA | 0,6 | 0,6% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0,6 | 0,6% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo C) | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 2,7 | 2,7% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AHKFTA | 5 | 5% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AKFTA | 5 | 5% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E4501 |
| ATIGA | 2022 | 2022 | 0 | AT!E4462 |
| ATIGA | 2023 | 2023 | 0 | AT!F4462 |
| ATIGA | 2024 | 2024 | 0 | AT!G4462 |
| ATIGA | 2025 | 2025 | 0 | AT!H4462 |
| ATIGA | 2026 | 2026 | 0 | AT!I4462 |
| ATIGA | 2027 | 2027 | 0 | AT!J4462 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E4500 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F4500 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G4500 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H4500 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I4500 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J4500 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E4504 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F4504 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G4504 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H4504 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I4504 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J4504 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F4504 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H4468 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F4464 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G4464 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H4464 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I4464 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J4464 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K4464 |
| VKFTA | 2022 | 2022 | 0 | VK!E4464 |
| VKFTA | 2023 | 2023 | 0 | VK!F4464 |
| VKFTA | 2024 | 2024 | 0 | VK!G4464 |
| VKFTA | 2025 | 2025 | 0 | VK!H4464 |
| VKFTA | 2026 | 2026 | 0 | VK!I4464 |
| VKFTA | 2027 | 2027 | 0 | VK!J4464 |
| VCFTA | 2022 | 2022 | 1 | VC!D4511 |
| VCFTA | 2023 | 2023 | 1 | VC!E4511 |
| VCFTA | 2024 | 2024 | 0 | VC!F4511 |
| VCFTA | 2025 | 2025 | 0 | VC!G4511 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H4511 |
| VCFTA | 2027 | 2027 | 0 | VC!I4511 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D4508 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E4508 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F4508 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G4508 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H4508 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I4508 |
| VNCU | 2022 | 2022 | 0 | VNCU!D626 |
| VNCU | 2023 - 2027 |  | 0 | VNCU!E626 |
| AHKFTA | 2022 | 2022 | 5 | AKH!D4516 |
| AHKFTA | 2023 | 2023 | 5 | AKH!E4516 |
| AHKFTA | 2024 | 2024 | 5 | AKH!F4516 |
| AHKFTA | 2025 | 2025 | 5 | AKH!G4516 |
| AHKFTA | 2026 | 2026 | 5 | AKH!H4516 |
| AHKFTA | 2027 | 2027 | 5 | AKH!I4516 |
| EVFTA | 2022 | 2022 | 3,1 | EV-NK!D4487 |
| EVFTA | 2023 | 2023 | 2,5 | EV-NK!E4487 |
| EVFTA | 2024 | 2024 | 1,8 | EV-NK!F4487 |
| EVFTA | 2025 | 2025 | 1,2 | EV-NK!G4487 |
| EVFTA | 2026 | 2026 | 0,6 | EV-NK!H4487 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I4487 |
| UKVFTA | 2022 | 2022 | 3,1 | UKV!D4489 |
| UKVFTA | 2023 | 2023 | 2,5 | UKV!E4489 |
| UKVFTA | 2024 | 2024 | 1,8 | UKV!F4489 |
| UKVFTA | 2025 | 2025 | 1,2 | UKV!G4489 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0,6 | UKV!H4489 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I4489 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D4487 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E4487 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F4487 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G4487 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H4487 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I4487 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J4487 |
| RCEP A | 2022 | 2022 | 4,5 | RCEPT-A!D4508 |
| RCEP A | 2023 | 2023 | 4 | RCEPT-A!E4508 |
| RCEP A | 2024 | 2024 | 3,5 | RCEPT-A!F4508 |
| RCEP A | 2025 | 2025 | 3 | RCEPT-A!G4508 |
| RCEP A | 2026 | 2026 | 2,5 | RCEPT-A!H4508 |
| RCEP A | 2027 | 2027 | 2 | RCEPT-A!I4508 |
| RCEP B | 2022 | 2022 | 4,5 | B!D4508 |
| RCEP B | 2023 | 2023 | 4 | B!E4508 |
| RCEP B | 2024 | 2024 | 3,5 | B!F4508 |
| RCEP B | 2025 | 2025 | 3 | B!G4508 |
| RCEP B | 2026 | 2026 | 2,5 | B!H4508 |
| RCEP B | 2027 | 2027 | 2 | B!I4508 |
| RCEP C | 2022 | 2022 | 4,5 | C!D4508 |
| RCEP C | 2023 | 2023 | 4 | C!E4508 |
| RCEP C | 2024 | 2024 | 3,5 | C!F4508 |
| RCEP C | 2025 | 2025 | 3 | C!G4508 |
| RCEP C | 2026 | 2026 | 2,5 | C!H4508 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 2 | C!I4508 |
| RCEP D | 2022 | 2022 | 4,5 | D!D4508 |
| RCEP D | 2023 | 2023 | 4,1 | D!E4508 |
| RCEP D | 2024 | 2024 | 3,6 | D!F4508 |
| RCEP D | 2025 | 2025 | 3,2 | D!G4508 |
| RCEP D | 2026 | 2026 | 2,7 | D!H4508 |
| RCEP D | 2027 | 2027 | 2,3 | D!I4508 |
| RCEP E | 2022 | 2022 | 4,5 | E!D4511 |
| RCEP E | 2023 | 2023 | 4 | E!E4511 |
| RCEP E | 2024 | 2024 | 3,5 | E!F4511 |
| RCEP E | 2025 | 2025 | 3 | E!G4511 |
| RCEP E | 2026 | 2026 | 2,5 | E!H4511 |
| RCEP E | 2027 | 2027 | 2 | E!I4511 |
| RCEP F | 2022 | 2022 | 4,5 | F!D4508 |
| RCEP F | 2023 | 2023 | 4 | F!E4508 |
| RCEP F | 2024 | 2024 | 3,5 | F!F4508 |
| RCEP F | 2025 | 2025 | 3 | F!G4508 |
| RCEP F | 2026 | 2026 | 2,5 | F!H4508 |
| RCEP F | 2027 | 2027 | 2 | F!I4508 |
| VIFTA | 2024 | 2024 | 0 | VI!F4150 |
| VIFTA | 2025 | 2025 | 0 | VI!G4150 |
| VIFTA | 2026 | 2026 | 0 | VI!H4150 |
| VIFTA | 2027 | 2027 | 0 | VI!I4150 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| 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)Thuốc chỉ chứa 01 thành phần dược chất XK, NK (09/2024/TT-BYT-DM8) | | 09/2024/TT-BYT-DM | Read the referenced instruments. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 5%, AIFTA 5%, AKFTA 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. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 3004.20 has 8 lines; 3004.20.32 is distinguished from its siblings by: In ointment form. | 3004.20.10 Containing gentamycin, lincomycin, sulfamethoxazole or their derivatives, of a kind taken orally or in ointment form; 3004.20.31 Of a kind taken orally; 3004.20.39 Other; 3004.20.71 Of a kind taken orally or in ointment form; 3004.20.79 Other; 3004.20.91 Of a kind taken orally or in ointment form | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 3004.20.32. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 5% for 3004.20.32 was checked against BT2026 (cell BT2026!N4579), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
|---|
| Thuốc chỉ chứa 01 thành phần dược chất XK, NK (09/2024/TT-BYT-DM8) |
| Thuốc chỉ chứa 01 thành phần dược chất XK, NK (09/2024/TT-BYT-DM8)Thuốc chỉ chứa 01 thành phần dược chất XK, NK (09/2024/TT-BYT-DM8) |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.