

Détail du SH 3004.90.72

|                        |                                                                                                                                                                                                                                                                                                                                                              |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 3004.90.72                                                                                                                                                                                                                                                                                                                                                   |
| 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: / - - Anthelmintic: / - - - Other: / - - - - Herbal medicaments |
| Unité                  | kg/chiếc                                                                                                                                                                                                                                                                                                                                                     |
| Généré le              | 31/10/2026 19:19:16                                                                                                                                                                                                                                                                                                                                          |
| Version des données    | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                   |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                                                                                                                                                                                             |
| Lien                   | <a href="https://vietnamtariff.com/hs-code/30049072/">https://vietnamtariff.com/hs-code/30049072/</a>                                                                                                                                                                                                                                                        |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                        | Base juridique | en vigueur | Source       |
|-------------------------------|---------------|-----------------------------|----------------|------------|--------------|
| Droit d'importation ordinaire | 7.5           | 7,5%                        | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K4643 |
| Préférentiel (NPF)            | 5             | 5%                          | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N4643 |
| TVA                           | 5/8/10        | 5 / 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q4643 |
| Taxe spéciale de consommation |               | Aucune donnée               |                |            |              |
| Taxe environnementale         |               | Aucune donnée               |                |            |              |
| Droit d'exportation           |               | Aucune donnée               |                |            |              |
| Taux à l'exportation CPTPP    |               | Aucune donnée               |                |            |              |
| Taux à l'exportation EVFTA    |               | Aucune donnée               |                |            |              |
| Taux à l'exportation UKVFTA   |               | Aucune donnée               |                |            |              |

Taux préférentiels spéciaux (ALE) - 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|-----|---------------|------|------------------|---------|---------------------|----------------|--------|
|-----|---------------|------|------------------|---------|---------------------|----------------|--------|

|                    |            |                     |                           |                                           |                                      |                    |            |
|--------------------|------------|---------------------|---------------------------|-------------------------------------------|--------------------------------------|--------------------|------------|
| AANZFTA            | 0          | 0%                  | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA              | 0          | 0%                  | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AHKFTA             | 0          | 0%                  | Tarif consolidé<br>BT2026 | 2026                                      | AHK                                  | 123/2022/NĐ-<br>CP | Ad valorem |
| AJCEP              | 0          | 0%                  | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA              | 0(-LA, MY) | 0% (sauf LA,<br>MY) | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA              | 0          | 0%                  | Tarif consolidé<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP              | 0          | 0%                  | Tarif consolidé<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| VCFTA              | 0          | 0%                  | Tarif consolidé<br>BT2026 | 2026                                      | VC                                   | 112/2022/NĐ-<br>CP | Ad valorem |
| VJEPA              | 0          | 0%                  | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027                     | JV · Form VJ                         | 124/2022/NĐ-<br>CP | Ad valorem |
| VKFTA              | 0          | 0%                  | Tarif consolidé<br>BT2026 | 2026                                      | VK                                   | 125/2022/NĐ-<br>CP | Ad valorem |
| VN-EAEU            | 0          | 0%                  | Tarif consolidé<br>BT2026 | 2026                                      | EAV                                  | 113/2022/NĐ-<br>CP | Ad valorem |
| VN-LAO             | 0          | 0%                  | Tarif consolidé<br>BT2026 |                                           | S                                    | 206/2025/NĐ-<br>CP | Ad valorem |
| EVFTA              | 0,6        | 0,6%                | Tarif consolidé<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA             | 0,6        | 0,6%                | Tarif consolidé<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>A) | 2,5        | 2,5%                | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>B) | 2,5        | 2,5%                | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |

|                 |     |               |                        |                         |                                   |                |               |
|-----------------|-----|---------------|------------------------|-------------------------|-----------------------------------|----------------|---------------|
| RCEP (Annexe C) | 2,5 | 2,5%          | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| RCEP (Annexe E) | 2,5 | 2,5%          | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| RCEP (Annexe F) | 2,5 | 2,5%          | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| RCEP (Annexe D) | 2,7 | 2,7%          | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| VIFTA           | 3.5 | 3,5%          | Tarif consolidé BT2026 | 2026                    | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem    |
| AIFTA           | 5   | 5%            | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/NĐ-CP | Ad valorem    |
| VN-CAM          |     | Aucune donnée | Aucune donnée          |                         | S                                 | 56/2026/NĐ-CP  | Aucune donnée |
| VNCU            |     | Aucune donnée | Aucune donnée          |                         | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Aucune donnée |

Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source   |
|-------|----------------------------------------|-------|---------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E4565 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E4526 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F4526 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G4526 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H4526 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I4526 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J4526 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E4564 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F4564 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G4564 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H4564 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I4564   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J4564   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E4568   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F4568   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G4568   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H4568   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I4568   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J4568   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F4568   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H4532 |
| AIFTA   | 30/12/2022                             | 2022  | 5             | AI!F4528   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 5             | AI!G4528   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 5             | AI!H4528   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 5             | AI!I4528   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 5             | AI!J4528   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 5             | AI!K4528   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E4528   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F4528   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G4528   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H4528   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I4528   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J4528   |
| VCFTA   | 2022                                   | 2022  | 1             | VC!D4575   |
| VCFTA   | 2023                                   | 2023  | 1             | VC!E4575   |
| VCFTA   | 2024                                   | 2024  | 0             | VC!F4575   |
| VCFTA   | 2025                                   | 2025  | 0             | VC!G4575   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2026    | 2026  | 0             | VC!H4575    |
| VCFTA   | 2027    | 2027  | 0             | VC!I4575    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D4572   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E4572   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F4572   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G4572   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H4572   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I4572   |
| AHKFTA  | 2022    | 2022  | 0             | AKH!D4580   |
| AHKFTA  | 2023    | 2023  | 0             | AKH!E4580   |
| AHKFTA  | 2024    | 2024  | 0             | AKH!F4580   |
| AHKFTA  | 2025    | 2025  | 0             | AKH!G4580   |
| AHKFTA  | 2026    | 2026  | 0             | AKH!H4580   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I4580   |
| EVFTA   | 2022    | 2022  | 3,1           | EV-NK!D4551 |
| EVFTA   | 2023    | 2023  | 2,5           | EV-NK!E4551 |
| EVFTA   | 2024    | 2024  | 1,8           | EV-NK!F4551 |
| EVFTA   | 2025    | 2025  | 1,2           | EV-NK!G4551 |
| EVFTA   | 2026    | 2026  | 0,6           | EV-NK!H4551 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I4551 |
| UKVFTA  | 2022    | 2022  | 3,1           | UKV!D4553   |
| UKVFTA  | 2023    | 2023  | 2,5           | UKV!E4553   |
| UKVFTA  | 2024    | 2024  | 1,8           | UKV!F4553   |
| UKVFTA  | 2025    | 2025  | 1,2           | UKV!G4553   |
| UKVFTA  | 2026    | 2026  | 0,6           | UKV!H4553   |
| UKVFTA  | 2027    | 2027  | 0             | UKV!I4553   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D4551   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E4551   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F4551   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G4551   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H4551   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I4551   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J4551   |
| RCEP A | 2022    | 2022           | 4,5           | RCEPT-A!D4572 |
| RCEP A | 2023    | 2023           | 4             | RCEPT-A!E4572 |
| RCEP A | 2024    | 2024           | 3,5           | RCEPT-A!F4572 |
| RCEP A | 2025    | 2025           | 3             | RCEPT-A!G4572 |
| RCEP A | 2026    | 2026           | 2,5           | RCEPT-A!H4572 |
| RCEP A | 2027    | 2027           | 2             | RCEPT-A!I4572 |
| RCEP B | 2022    | 2022           | 4,5           | B!D4572       |
| RCEP B | 2023    | 2023           | 4             | B!E4572       |
| RCEP B | 2024    | 2024           | 3,5           | B!F4572       |
| RCEP B | 2025    | 2025           | 3             | B!G4572       |
| RCEP B | 2026    | 2026           | 2,5           | B!H4572       |
| RCEP B | 2027    | 2027           | 2             | B!I4572       |
| RCEP C | 2022    | 2022           | 4,5           | C!D4572       |
| RCEP C | 2023    | 2023           | 4             | C!E4572       |
| RCEP C | 2024    | 2024           | 3,5           | C!F4572       |
| RCEP C | 2025    | 2025           | 3             | C!G4572       |
| RCEP C | 2026    | 2026           | 2,5           | C!H4572       |
| RCEP C | 2027    | 2027           | 2             | C!I4572       |
| RCEP D | 2022    | 2022           | 4,5           | D!D4572       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP D | 2023    | 2023  | 4,1           | D!E4572  |
| RCEP D | 2024    | 2024  | 3,6           | D!F4572  |
| RCEP D | 2025    | 2025  | 3,2           | D!G4572  |
| RCEP D | 2026    | 2026  | 2,7           | D!H4572  |
| RCEP D | 2027    | 2027  | 2,3           | D!I4572  |
| RCEP E | 2022    | 2022  | 4,5           | E!D4575  |
| RCEP E | 2023    | 2023  | 4             | E!E4575  |
| RCEP E | 2024    | 2024  | 3,5           | E!F4575  |
| RCEP E | 2025    | 2025  | 3             | E!G4575  |
| RCEP E | 2026    | 2026  | 2,5           | E!H4575  |
| RCEP E | 2027    | 2027  | 2             | E!I4575  |
| RCEP F | 2022    | 2022  | 4,5           | F!D4572  |
| RCEP F | 2023    | 2023  | 4             | F!E4572  |
| RCEP F | 2024    | 2024  | 3,5           | F!F4572  |
| RCEP F | 2025    | 2025  | 3             | F!G4572  |
| RCEP F | 2026    | 2026  | 2,5           | F!H4572  |
| RCEP F | 2027    | 2027  | 2             | F!I4572  |
| VIFTA  | 2024    | 2024  | 4.5           | VI!F4214 |
| VIFTA  | 2025    | 2025  | 4             | VI!G4214 |
| VIFTA  | 2026    | 2026  | 3.5           | VI!H4214 |
| VIFTA  | 2027    | 2027  | 3             | VI!I4214 |

### Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                  |                   |                                                                                                              |                                                   |
|---------|--------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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.                                                                             | Texte cité dans la source ; validité non vérifiée |
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | AIFTA 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. | Non vérifié – contrôle nécessaire                 |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 3004.90 has 28 lines; 3004.90.72 is distinguished from its siblings by: Herbal medicaments.                                 | 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.                  | Non vérifié – contrôle nécessaire                 |
| 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.                                               | Non vérifié – contrôle nécessaire                 |
| 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).              | Non vérifié – contrôle nécessaire                 |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 3004.90.72. This does NOT mean there is no risk.                                           |                                                                                                                                                                                                                                                                                                                                                                  |                   | Check the MOIT Trade Remedies Authority database.                                                            | Non vérifié – contrôle nécessaire                 |

|        |       |                                |                                                                                                     |  |               |                                                                                                          |                                                 |
|--------|-------|--------------------------------|-----------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 5% for 3004.90.72 was checked against BT2026 (cell BT2026!N4643), 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. | Vérifié par rapport au fichier tarifaire source |
|--------|-------|--------------------------------|-----------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|

Politique de l'article

| Politique de l'article                                                                                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Thuốc chỉ chứa 01 thành phần dược chất XK, NK (09/2024/TT-BYT-DM8)                                                                                                                                                                                                                                                               |
| Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur. |