Vietnam Tariff Intelligence

HS 3004.90.96 detail

HS code	3004.90.96
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: / - - - Nasal-drop medicaments containing naphazoline, xylometazoline or oxymetazoline
Unit	kg/chiếc
Generated	08/11/2026 05:32:45
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://vietnamtariff.com/hs-code/30049096/

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!K4655
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4655
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4655
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
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
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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4577
ATIGA	2022	2022	0	AT!E4538
ATIGA	2023	2023	0	AT!F4538
ATIGA	2024	2024	0	AT!G4538
ATIGA	2025	2025	0	AT!H4538
ATIGA	2026	2026	0	AT!I4538
ATIGA	2027	2027	0	AT!J4538
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4576
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4576
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4576
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4576

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4576
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4576
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4580
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4580
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4580
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4580
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4580
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4580
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4580
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4544
AIFTA	30/12/2022	2022	5	AI!F4540
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4540
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4540
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4540
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4540
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4540
VKFTA	2022	2022	0	VK!E4540
VKFTA	2023	2023	0	VK!F4540
VKFTA	2024	2024	0	VK!G4540
VKFTA	2025	2025	0	VK!H4540
VKFTA	2026	2026	0	VK!I4540
VKFTA	2027	2027	0	VK!J4540
VCFTA	2022	2022	1	VC!D4587
VCFTA	2023	2023	1	VC!E4587
VCFTA	2024	2024	0	VC!F4587
VCFTA	2025	2025	0	VC!G4587

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4587
VCFTA	2027	2027	0	VC!I4587
VN-EAEU	2022	2022	0	EAV!D4584
VN-EAEU	2023	2023	0	EAV!E4584
VN-EAEU	2024	2024	0	EAV!F4584
VN-EAEU	2025	2025	0	EAV!G4584
VN-EAEU	2026	2026	0	EAV!H4584
VN-EAEU	2027	2027	0	EAV!I4584
AHKFTA	2022	2022	0	AKH!D4592
AHKFTA	2023	2023	0	AKH!E4592
AHKFTA	2024	2024	0	AKH!F4592
AHKFTA	2025	2025	0	AKH!G4592
AHKFTA	2026	2026	0	AKH!H4592
AHKFTA	2027	2027	0	AKH!I4592
EVFTA	2022	2022	3,1	EV-NK!D4563
EVFTA	2023	2023	2,5	EV-NK!E4563
EVFTA	2024	2024	1,8	EV-NK!F4563
EVFTA	2025	2025	1,2	EV-NK!G4563
EVFTA	2026	2026	0,6	EV-NK!H4563
EVFTA	2027	2027	0	EV-NK!I4563
UKVFTA	2022	2022	3,1	UKV!D4565
UKVFTA	2023	2023	2,5	UKV!E4565
UKVFTA	2024	2024	1,8	UKV!F4565
UKVFTA	2025	2025	1,2	UKV!G4565
UKVFTA	2026	2026	0,6	UKV!H4565
UKVFTA	2027	2027	0	UKV!I4565

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4563
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4563
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4563
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4563
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4563
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4563
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4563
RCEP A	2022	2022	4,5	RCEPT-A!D4584
RCEP A	2023	2023	4	RCEPT-A!E4584
RCEP A	2024	2024	3,5	RCEPT-A!F4584
RCEP A	2025	2025	3	RCEPT-A!G4584
RCEP A	2026	2026	2,5	RCEPT-A!H4584
RCEP A	2027	2027	2	RCEPT-A!I4584
RCEP B	2022	2022	4,5	B!D4584
RCEP B	2023	2023	4	B!E4584
RCEP B	2024	2024	3,5	B!F4584
RCEP B	2025	2025	3	B!G4584
RCEP B	2026	2026	2,5	B!H4584
RCEP B	2027	2027	2	B!I4584
RCEP C	2022	2022	4,5	C!D4584
RCEP C	2023	2023	4	C!E4584
RCEP C	2024	2024	3,5	C!F4584
RCEP C	2025	2025	3	C!G4584
RCEP C	2026	2026	2,5	C!H4584
RCEP C	2027	2027	2	C!I4584
RCEP D	2022	2022	4,5	D!D4584

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	4,1	D!E4584
RCEP D	2024	2024	3,6	D!F4584
RCEP D	2025	2025	3,2	D!G4584
RCEP D	2026	2026	2,7	D!H4584
RCEP D	2027	2027	2,3	D!I4584
RCEP E	2022	2022	4,5	E!D4587
RCEP E	2023	2023	4	E!E4587
RCEP E	2024	2024	3,5	E!F4587
RCEP E	2025	2025	3	E!G4587
RCEP E	2026	2026	2,5	E!H4587
RCEP E	2027	2027	2	E!I4587
RCEP F	2022	2022	4,5	F!D4584
RCEP F	2023	2023	4	F!E4584
RCEP F	2024	2024	3,5	F!F4584
RCEP F	2025	2025	3	F!G4584
RCEP F	2026	2026	2,5	F!H4584
RCEP F	2027	2027	2	F!I4584
VIFTA	2024	2024	0	VI!F4226
VIFTA	2025	2025	0	VI!G4226
VIFTA	2026	2026	0	VI!H4226
VIFTA	2027	2027	0	VI!I4226

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 (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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3004.90 has 28 lines; 3004.90.96 is distinguished from its siblings by: Nasal-drop medicaments containing naphazoline, xylometazoline or oxymetazoline.	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 3004.90.96. 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 3004.90.96 was checked against BT2026 (cell BT2026!N4655), 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.