Vietnam Tariff Intelligence

HS 3006.10.10 detail

HS code	3006.10.10
Description	Pharmaceutical goods specified in Note 4 to this Chapter / - Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable: / - - Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable
Unit	kg/chiếc
Generated	04/11/2026 14:17:09
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/30061010/

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!K4669
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4669
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4669
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4593
ATIGA	2022	2022	0	AT!E4554
ATIGA	2023	2023	0	AT!F4554
ATIGA	2024	2024	0	AT!G4554
ATIGA	2025	2025	0	AT!H4554
ATIGA	2026	2026	0	AT!I4554
ATIGA	2027	2027	0	AT!J4554
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4592
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4592
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4592
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4592
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4592
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4592
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4596
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4596
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4596
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4596
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4596
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4596
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4596
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4560
AIFTA	30/12/2022	2022	0	AI!F4556
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4556
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4556
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4556
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4556
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4556

VKFTA	2022	2022	0	VK!E4556
VKFTA	2023	2023	0	VK!F4556
VKFTA	2024	2024	0	VK!G4556
VKFTA	2025	2025	0	VK!H4556
VKFTA	2026	2026	0	VK!I4556
VKFTA	2027	2027	0	VK!J4556
VCFTA	2022	2022	0	VC!D4603
VCFTA	2023	2023	0	VC!E4603
VCFTA	2024	2024	0	VC!F4603
VCFTA	2025	2025	0	VC!G4603
VCFTA	2026	2026	0	VC!H4603
VCFTA	2027	2027	0	VC!I4603
VN-EAEU	2022	2022	0	EAV!D4600
VN-EAEU	2023	2023	0	EAV!E4600
VN-EAEU	2024	2024	0	EAV!F4600
VN-EAEU	2025	2025	0	EAV!G4600
VN-EAEU	2026	2026	0	EAV!H4600
VN-EAEU	2027	2027	0	EAV!I4600
AHKFTA	2022	2022	0	AKH!D4608
AHKFTA	2023	2023	0	AKH!E4608
AHKFTA	2024	2024	0	AKH!F4608
AHKFTA	2025	2025	0	AKH!G4608
AHKFTA	2026	2026	0	AKH!H4608
AHKFTA	2027	2027	0	AKH!I4608
EVFTA	2022	2022	0	EV-NK!D4579
EVFTA	2023	2023	0	EV-NK!E4579
EVFTA	2024	2024	0	EV-NK!F4579

EVFTA	2025	2025	0	EV-NK!G4579
EVFTA	2026	2026	0	EV-NK!H4579
EVFTA	2027	2027	0	EV-NK!I4579
UKVFTA	2022	2022	0	UKV!D4581
UKVFTA	2023	2023	0	UKV!E4581
UKVFTA	2024	2024	0	UKV!F4581
UKVFTA	2025	2025	0	UKV!G4581
UKVFTA	2026	2026	0	UKV!H4581
UKVFTA	2027	2027	0	UKV!I4581
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4579
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4579
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4579
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4579
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4579
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4579
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4579
RCEP A	2022	2022	0	RCEPT-A!D4600
RCEP A	2023	2023	0	RCEPT-A!E4600
RCEP A	2024	2024	0	RCEPT-A!F4600
RCEP A	2025	2025	0	RCEPT-A!G4600
RCEP A	2026	2026	0	RCEPT-A!H4600
RCEP A	2027	2027	0	RCEPT-A!I4600
RCEP B	2022	2022	0	B!D4600
RCEP B	2023	2023	0	B!E4600
RCEP B	2024	2024	0	B!F4600
RCEP B	2025	2025	0	B!G4600
RCEP B	2026	2026	0	B!H4600

RCEP B	2027	2027	0	B!I4600
RCEP C	2022	2022	0	C!D4600
RCEP C	2023	2023	0	C!E4600
RCEP C	2024	2024	0	C!F4600
RCEP C	2025	2025	0	C!G4600
RCEP C	2026	2026	0	C!H4600
RCEP C	2027	2027	0	C!I4600
RCEP D	2022	2022	0	D!D4600
RCEP D	2023	2023	0	D!E4600
RCEP D	2024	2024	0	D!F4600
RCEP D	2025	2025	0	D!G4600
RCEP D	2026	2026	0	D!H4600
RCEP D	2027	2027	0	D!I4600
RCEP E	2022	2022	0	E!D4603
RCEP E	2023	2023	0	E!E4603
RCEP E	2024	2024	0	E!F4603
RCEP E	2025	2025	0	E!G4603
RCEP E	2026	2026	0	E!H4603
RCEP E	2027	2027	0	E!I4603
RCEP F	2022	2022	0	F!D4600
RCEP F	2023	2023	0	F!E4600
RCEP F	2024	2024	0	F!F4600
RCEP F	2025	2025	0	F!G4600
RCEP F	2026	2026	0	F!H4600
RCEP F	2027	2027	0	F!I4600
VIFTA	2024	2024	0	VI!F4240
VIFTA	2025	2025	0	VI!G4240

VIFTA	2026	2026	0	VI!H4240
VIFTA	2027	2027	0	VI!I4240

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3006.10 has 2 lines; 3006.10.10 is distinguished from its siblings by: Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable.	3006.10.90 Other	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 3006.10.10. 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 3006.10.10 was checked against BT2026 (cell BT2026!N4669), 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.