Vietnam Tariff Intelligence

HS 3006.93.00 detail

HS code	3006.93.00
Description	Pharmaceutical goods specified in Note 4 to this Chapter / - Other: / - - Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses
Unit	kg/chiếc
Generated	04/11/2026 19:38:17
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/30069300/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4687
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N4687
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4687
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	6	6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/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!E4611
ATIGA	2022	2022	0	AT!E4572
ATIGA	2023	2023	0	AT!F4572
ATIGA	2024	2024	0	AT!G4572
ATIGA	2025	2025	0	AT!H4572
ATIGA	2026	2026	0	AT!I4572
ATIGA	2027	2027	0	AT!J4572
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E4610
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4610
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4610

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4610
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4610
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4610
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4614
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4614
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4614
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4614
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4614
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4614
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4614
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4578
AIFTA	30/12/2022	2022	5	AI!F4574
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4574
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4574
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4574
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4574
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4574
VKFTA	2022	2022	0	VK!E4574
VKFTA	2023	2023	0	VK!F4574
VKFTA	2024	2024	0	VK!G4574
VKFTA	2025	2025	0	VK!H4574
VKFTA	2026	2026	0	VK!I4574
VKFTA	2027	2027	0	VK!J4574
VCFTA	2022	2022	3	VC!D4621
VCFTA	2023	2023	1	VC!E4621
VCFTA	2024	2024	0	VC!F4621

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4621
VCFTA	2026	2026	0	VC!H4621
VCFTA	2027	2027	0	VC!I4621
VN-EAEU	2022	2022	0	EAV!D4618
VN-EAEU	2023	2023	0	EAV!E4618
VN-EAEU	2024	2024	0	EAV!F4618
VN-EAEU	2025	2025	0	EAV!G4618
VN-EAEU	2026	2026	0	EAV!H4618
VN-EAEU	2027	2027	0	EAV!I4618
AHKFTA	2022	2022	15	AKH!D4626
AHKFTA	2023	2023	15	AKH!E4626
AHKFTA	2024	2024	15	AKH!F4626
AHKFTA	2025	2025	15	AKH!G4626
AHKFTA	2026	2026	15	AKH!H4626
AHKFTA	2027	2027	15	AKH!I4626
EVFTA	2022	2022	7,5	EV-NK!D4597
EVFTA	2023	2023	5	EV-NK!E4597
EVFTA	2024	2024	2,5	EV-NK!F4597
EVFTA	2025	2025	0	EV-NK!G4597
EVFTA	2026	2026	0	EV-NK!H4597
EVFTA	2027	2027	0	EV-NK!I4597
UKVFTA	2022	2022	7,5	UKV!D4599
UKVFTA	2023	2023	5	UKV!E4599
UKVFTA	2024	2024	2,5	UKV!F4599
UKVFTA	2025	2025	0	UKV!G4599
UKVFTA	2026	2026	0	UKV!H4599

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4599
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4597
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4597
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4597
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4597
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4597
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4597
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4597
RCEP A	2022	2022	13,5	RCEPT-A!D4618
RCEP A	2023	2023	12	RCEPT-A!E4618
RCEP A	2024	2024	10,5	RCEPT-A!F4618
RCEP A	2025	2025	9	RCEPT-A!G4618
RCEP A	2026	2026	7,5	RCEPT-A!H4618
RCEP A	2027	2027	6	RCEPT-A!I4618
RCEP B	2022	2022	13,5	B!D4618
RCEP B	2023	2023	12	B!E4618
RCEP B	2024	2024	10,5	B!F4618
RCEP B	2025	2025	9	B!G4618
RCEP B	2026	2026	7,5	B!H4618
RCEP B	2027	2027	6	B!I4618
RCEP C	2022	2022	13,5	C!D4618
RCEP C	2023	2023	12	C!E4618
RCEP C	2024	2024	10,5	C!F4618
RCEP C	2025	2025	9	C!G4618
RCEP C	2026	2026	7,5	C!H4618
RCEP C	2027	2027	6	C!I4618

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D4618
RCEP D	2023	2023	12,3	D!E4618
RCEP D	2024	2024	10,9	D!F4618
RCEP D	2025	2025	9,5	D!G4618
RCEP D	2026	2026	8,2	D!H4618
RCEP D	2027	2027	6,8	D!I4618
RCEP E	2022	2022	13,5	E!D4621
RCEP E	2023	2023	12	E!E4621
RCEP E	2024	2024	10,5	E!F4621
RCEP E	2025	2025	9	E!G4621
RCEP E	2026	2026	7,5	E!H4621
RCEP E	2027	2027	6	E!I4621
RCEP F	2022	2022	13,5	F!D4618
RCEP F	2023	2023	12	F!E4618
RCEP F	2024	2024	10,5	F!F4618
RCEP F	2025	2025	9	F!G4618
RCEP F	2026	2026	7,5	F!H4618
RCEP F	2027	2027	6	F!I4618
VIFTA	2024	2024	12	VI!F4258
VIFTA	2025	2025	9	VI!G4258
VIFTA	2026	2026	6	VI!H4258
VIFTA	2027	2027	3	VI!I4258

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3006.93.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3006.93.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 3006.93.00. 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 15% for 3006.93.00 was checked against BT2026 (cell BT2026!N4687), 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.