Vietnam Tariff Intelligence

HS 3004.20.91 detail

HS code	3004.20.91
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, containing antibiotics: / - - Other: / - - - Of a kind taken orally or in ointment form
Unit	kg/chiếc
Generated	06/11/2026 04:43:24
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/30042091/

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!K4585
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4585
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4585
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
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(-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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4507
ATIGA	2022	2022	0	AT!E4468
ATIGA	2023	2023	0	AT!F4468
ATIGA	2024	2024	0	AT!G4468
ATIGA	2025	2025	0	AT!H4468
ATIGA	2026	2026	0	AT!I4468
ATIGA	2027	2027	0	AT!J4468
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4506
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4506
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4506
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4506

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4506
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4506
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4510
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4510
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4510
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4510
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4510
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4510
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4510
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4474
AIFTA	30/12/2022	2022	0	AI!F4470
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4470
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4470
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4470
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4470
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4470
VKFTA	2022	2022	0	VK!E4470
VKFTA	2023	2023	0	VK!F4470
VKFTA	2024	2024	0	VK!G4470
VKFTA	2025	2025	0	VK!H4470
VKFTA	2026	2026	0	VK!I4470
VKFTA	2027	2027	0	VK!J4470
VCFTA	2022	2022	0	VC!D4517
VCFTA	2023	2023	0	VC!E4517
VCFTA	2024	2024	0	VC!F4517
VCFTA	2025	2025	0	VC!G4517

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4517
VCFTA	2027	2027	0	VC!I4517
VN-EAEU	2022	2022	0	EAV!D4514
VN-EAEU	2023	2023	0	EAV!E4514
VN-EAEU	2024	2024	0	EAV!F4514
VN-EAEU	2025	2025	0	EAV!G4514
VN-EAEU	2026	2026	0	EAV!H4514
VN-EAEU	2027	2027	0	EAV!I4514
VNCU	2022	2022	0	VNCU!D632
VNCU	2023 - 2027		0	VNCU!E632
AHKFTA	2022	2022	0	AKH!D4522
AHKFTA	2023	2023	0	AKH!E4522
AHKFTA	2024	2024	0	AKH!F4522
AHKFTA	2025	2025	0	AKH!G4522
AHKFTA	2026	2026	0	AKH!H4522
AHKFTA	2027	2027	0	AKH!I4522
EVFTA	2022	2022	0	EV-NK!D4493
EVFTA	2023	2023	0	EV-NK!E4493
EVFTA	2024	2024	0	EV-NK!F4493
EVFTA	2025	2025	0	EV-NK!G4493
EVFTA	2026	2026	0	EV-NK!H4493
EVFTA	2027	2027	0	EV-NK!I4493
UKVFTA	2022	2022	0	UKV!D4495
UKVFTA	2023	2023	0	UKV!E4495
UKVFTA	2024	2024	0	UKV!F4495
UKVFTA	2025	2025	0	UKV!G4495

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H4495
UKVFTA	2027	2027	0	UKV!I4495
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4493
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4493
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4493
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4493
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4493
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4493
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4493
RCEP A	2022	2022	0	RCEPT-A!D4514
RCEP A	2023	2023	0	RCEPT-A!E4514
RCEP A	2024	2024	0	RCEPT-A!F4514
RCEP A	2025	2025	0	RCEPT-A!G4514
RCEP A	2026	2026	0	RCEPT-A!H4514
RCEP A	2027	2027	0	RCEPT-A!I4514
RCEP B	2022	2022	0	B!D4514
RCEP B	2023	2023	0	B!E4514
RCEP B	2024	2024	0	B!F4514
RCEP B	2025	2025	0	B!G4514
RCEP B	2026	2026	0	B!H4514
RCEP B	2027	2027	0	B!I4514
RCEP C	2022	2022	0	C!D4514
RCEP C	2023	2023	0	C!E4514
RCEP C	2024	2024	0	C!F4514
RCEP C	2025	2025	0	C!G4514
RCEP C	2026	2026	0	C!H4514

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I4514
RCEP D	2022	2022	0	D!D4514
RCEP D	2023	2023	0	D!E4514
RCEP D	2024	2024	0	D!F4514
RCEP D	2025	2025	0	D!G4514
RCEP D	2026	2026	0	D!H4514
RCEP D	2027	2027	0	D!I4514
RCEP E	2022	2022	0	E!D4517
RCEP E	2023	2023	0	E!E4517
RCEP E	2024	2024	0	E!F4517
RCEP E	2025	2025	0	E!G4517
RCEP E	2026	2026	0	E!H4517
RCEP E	2027	2027	0	E!I4517
RCEP F	2022	2022	0	F!D4514
RCEP F	2023	2023	0	F!E4514
RCEP F	2024	2024	0	F!F4514
RCEP F	2025	2025	0	F!G4514
RCEP F	2026	2026	0	F!H4514
RCEP F	2027	2027	0	F!I4514
VIFTA	2024	2024	0	VI!F4156
VIFTA	2025	2025	0	VI!G4156
VIFTA	2026	2026	0	VI!H4156
VIFTA	2027	2027	0	VI!I4156

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Thuốc chỉ chứa 01 thành phần dược chất XK, NK (09/2024/TT-BYT-DM8)Thuốc, dược chất XK, NK thuộc chất cấm sử dụng trong một số ngành, lĩnh vực (09/2024/TT-BYT-DM5)		09/2024/TT-BYT-DM	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3004.20 has 8 lines; 3004.20.91 is distinguished from its siblings by: Of a kind taken orally or 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; 3004.20.32 In ointment form; 3004.20.39 Other; 3004.20.71 Of a kind taken orally or in ointment form; 3004.20.79 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 3004.20.91. 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 3004.20.91 was checked against BT2026 (cell BT2026!N4585), 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)
Thuốc chỉ chứa 01 thành phần dược chất XK, NK (09/2024/TT-BYT-DM8)Thuốc, dược chất XK, NK thuộc chất cấm sử dụng trong một số ngành, lĩnh vực (09/2024/TT-BYT-DM5)

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.