Vietnam Tariff Intelligence

HS 3005.90.90 detail

HS code	3005.90.90
Description	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes / - Other: / - - Other
Unit	kg/chiếc
Generated	31/10/2026 17:17:55
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/30059090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	12	12%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4666
Preferential (MFN)	8	8%	26/2023/NĐ-CP	2023-07-15	BT2026!N4666
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4666
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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	0,8	0.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,8	0.8%	Consolidated BT2026	2026	EUR.1	117/2022/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!E4589

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4550
ATIGA	2023	2023	0	AT!F4550
ATIGA	2024	2024	0	AT!G4550
ATIGA	2025	2025	0	AT!H4550
ATIGA	2026	2026	0	AT!I4550
ATIGA	2027	2027	0	AT!J4550
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4588
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4588
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4588
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4588
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4588
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4588
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4592
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4592
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4592
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4592
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4592
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4592
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4592
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4556
AIFTA	30/12/2022	2022	0	AI!F4552
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4552
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4552
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4552
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4552
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4552

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4552
VKFTA	2023	2023	0	VK!F4552
VKFTA	2024	2024	0	VK!G4552
VKFTA	2025	2025	0	VK!H4552
VKFTA	2026	2026	0	VK!I4552
VKFTA	2027	2027	0	VK!J4552
VCFTA	2022	2022	1	VC!D4599
VCFTA	2023	2023	1	VC!E4599
VCFTA	2024	2024	0	VC!F4599
VCFTA	2025	2025	0	VC!G4599
VCFTA	2026	2026	0	VC!H4599
VCFTA	2027	2027	0	VC!I4599
VN-EAEU	2022	2022	0	EAV!D4596
VN-EAEU	2023	2023	0	EAV!E4596
VN-EAEU	2024	2024	0	EAV!F4596
VN-EAEU	2025	2025	0	EAV!G4596
VN-EAEU	2026	2026	0	EAV!H4596
VN-EAEU	2027	2027	0	EAV!I4596
AHKFTA	2022	2022	0	AKH!D4604
AHKFTA	2023	2023	0	AKH!E4604
AHKFTA	2024	2024	0	AKH!F4604
AHKFTA	2025	2025	0	AKH!G4604
AHKFTA	2026	2026	0	AKH!H4604
AHKFTA	2027	2027	0	AKH!I4604
EVFTA	2022	2022	4,3	EV-NK!D4575
EVFTA	2023	2023	3,5	EV-NK!E4575

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	2,6	EV-NK!F4575
EVFTA	2025	2025	1,7	EV-NK!G4575
EVFTA	2026	2026	0,8	EV-NK!H4575
EVFTA	2027	2027	0	EV-NK!I4575
UKVFTA	2022	2022	4,3	UKV!D4577
UKVFTA	2023	2023	3,5	UKV!E4577
UKVFTA	2024	2024	2,6	UKV!F4577
UKVFTA	2025	2025	1,7	UKV!G4577
UKVFTA	2026	2026	0,8	UKV!H4577
UKVFTA	2027	2027	0	UKV!I4577
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4575
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4575
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4575
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4575
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4575
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4575
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4575
RCEP A	2022	2022	0	RCEPT-A!D4596
RCEP A	2023	2023	0	RCEPT-A!E4596
RCEP A	2024	2024	0	RCEPT-A!F4596
RCEP A	2025	2025	0	RCEPT-A!G4596
RCEP A	2026	2026	0	RCEPT-A!H4596
RCEP A	2027	2027	0	RCEPT-A!I4596
RCEP B	2022	2022	0	B!D4596
RCEP B	2023	2023	0	B!E4596
RCEP B	2024	2024	0	B!F4596

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4596
RCEP B	2026	2026	0	B!H4596
RCEP B	2027	2027	0	B!I4596
RCEP C	2022	2022	0	C!D4596
RCEP C	2023	2023	0	C!E4596
RCEP C	2024	2024	0	C!F4596
RCEP C	2025	2025	0	C!G4596
RCEP C	2026	2026	0	C!H4596
RCEP C	2027	2027	0	C!I4596
RCEP D	2022	2022	0	D!D4596
RCEP D	2023	2023	0	D!E4596
RCEP D	2024	2024	0	D!F4596
RCEP D	2025	2025	0	D!G4596
RCEP D	2026	2026	0	D!H4596
RCEP D	2027	2027	0	D!I4596
RCEP E	2022	2022	0	E!D4599
RCEP E	2023	2023	0	E!E4599
RCEP E	2024	2024	0	E!F4599
RCEP E	2025	2025	0	E!G4599
RCEP E	2026	2026	0	E!H4599
RCEP E	2027	2027	0	E!I4599
RCEP F	2022	2022	0	F!D4596
RCEP F	2023	2023	0	F!E4596
RCEP F	2024	2024	0	F!F4596
RCEP F	2025	2025	0	F!G4596
RCEP F	2026	2026	0	F!H4596

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4596
VIFTA	2024	2024	0	VI!F4237
VIFTA	2025	2025	0	VI!G4237
VIFTA	2026	2026	0	VI!H4237
VIFTA	2027	2027	0	VI!I4237

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 3005.90 has 3 lines; 3005.90.90 is distinguished from its siblings by: Other.	3005.90.10 Bandages; 3005.90.20 Gauze	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 3005.90.90. 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 8% for 3005.90.90 was checked against BT2026 (cell BT2026!N4666), 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.