Vietnam Tariff Intelligence

HS 3006.10.90 detail

HS code	3006.10.90
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: / - - Other
Unit	kg/chiếc
Generated	05/11/2026 03:41:40
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/30061090/

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!K4670
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4670
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4670
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
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!E4594

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4555
ATIGA	2023	2023	0	AT!F4555
ATIGA	2024	2024	0	AT!G4555
ATIGA	2025	2025	0	AT!H4555
ATIGA	2026	2026	0	AT!I4555
ATIGA	2027	2027	0	AT!J4555
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4593
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4593
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4593
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4593
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4593
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4593
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4597
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4597
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4597
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4597
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4597
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4597
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4597
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4561
AIFTA	30/12/2022	2022	0	AI!F4557
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4557
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4557
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4557
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4557
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4557

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4557
VKFTA	2023	2023	0	VK!F4557
VKFTA	2024	2024	0	VK!G4557
VKFTA	2025	2025	0	VK!H4557
VKFTA	2026	2026	0	VK!I4557
VKFTA	2027	2027	0	VK!J4557
VCFTA	2022	2022	0	VC!D4604
VCFTA	2023	2023	0	VC!E4604
VCFTA	2024	2024	0	VC!F4604
VCFTA	2025	2025	0	VC!G4604
VCFTA	2026	2026	0	VC!H4604
VCFTA	2027	2027	0	VC!I4604
VN-EAEU	2022	2022	0	EAV!D4601
VN-EAEU	2023	2023	0	EAV!E4601
VN-EAEU	2024	2024	0	EAV!F4601
VN-EAEU	2025	2025	0	EAV!G4601
VN-EAEU	2026	2026	0	EAV!H4601
VN-EAEU	2027	2027	0	EAV!I4601
AHKFTA	2022	2022	0	AKH!D4609
AHKFTA	2023	2023	0	AKH!E4609
AHKFTA	2024	2024	0	AKH!F4609
AHKFTA	2025	2025	0	AKH!G4609
AHKFTA	2026	2026	0	AKH!H4609
AHKFTA	2027	2027	0	AKH!I4609
EVFTA	2022	2022	0	EV-NK!D4580
EVFTA	2023	2023	0	EV-NK!E4580

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4580
EVFTA	2025	2025	0	EV-NK!G4580
EVFTA	2026	2026	0	EV-NK!H4580
EVFTA	2027	2027	0	EV-NK!I4580
UKVFTA	2022	2022	0	UKV!D4582
UKVFTA	2023	2023	0	UKV!E4582
UKVFTA	2024	2024	0	UKV!F4582
UKVFTA	2025	2025	0	UKV!G4582
UKVFTA	2026	2026	0	UKV!H4582
UKVFTA	2027	2027	0	UKV!I4582
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4580
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4580
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4580
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4580
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4580
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4580
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4580
RCEP A	2022	2022	0	RCEPT-A!D4601
RCEP A	2023	2023	0	RCEPT-A!E4601
RCEP A	2024	2024	0	RCEPT-A!F4601
RCEP A	2025	2025	0	RCEPT-A!G4601
RCEP A	2026	2026	0	RCEPT-A!H4601
RCEP A	2027	2027	0	RCEPT-A!I4601
RCEP B	2022	2022	0	B!D4601
RCEP B	2023	2023	0	B!E4601
RCEP B	2024	2024	0	B!F4601

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4601
RCEP B	2026	2026	0	B!H4601
RCEP B	2027	2027	0	B!I4601
RCEP C	2022	2022	0	C!D4601
RCEP C	2023	2023	0	C!E4601
RCEP C	2024	2024	0	C!F4601
RCEP C	2025	2025	0	C!G4601
RCEP C	2026	2026	0	C!H4601
RCEP C	2027	2027	0	C!I4601
RCEP D	2022	2022	0	D!D4601
RCEP D	2023	2023	0	D!E4601
RCEP D	2024	2024	0	D!F4601
RCEP D	2025	2025	0	D!G4601
RCEP D	2026	2026	0	D!H4601
RCEP D	2027	2027	0	D!I4601
RCEP E	2022	2022	0	E!D4604
RCEP E	2023	2023	0	E!E4604
RCEP E	2024	2024	0	E!F4604
RCEP E	2025	2025	0	E!G4604
RCEP E	2026	2026	0	E!H4604
RCEP E	2027	2027	0	E!I4604
RCEP F	2022	2022	0	F!D4601
RCEP F	2023	2023	0	F!E4601
RCEP F	2024	2024	0	F!F4601
RCEP F	2025	2025	0	F!G4601
RCEP F	2026	2026	0	F!H4601

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4601
VIFTA	2024	2024	0	VI!F4241
VIFTA	2025	2025	0	VI!G4241
VIFTA	2026	2026	0	VI!H4241
VIFTA	2027	2027	0	VI!I4241

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; 3006.10.90 is distinguished from its siblings by: Other.	3006.10.10 Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable	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 3006.10.90. 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 0% for 3006.10.90 was checked against BT2026 (cell BT2026!N4670), 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.