

## 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           | 30/10/2026 18:04:28                                                                                                                                                                              |
| 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                | <a href="https://vietnamtariff.com/hs-code/30069300/">https://vietnamtariff.com/hs-code/30069300/</a>                                                                                            |

### 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<br>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.