Vietnam Tariff Intelligence

HS 3004.49.59 detail

HS code	3004.49.59
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 alkaloids or derivatives thereof: / - - Other: / - - - Containing papaverine or berberine: / - - - - Other
Unit	kg/chiếc
Generated	09/11/2026 15:53:03
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/30044959/

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!K4604
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4604
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4604
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
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!E4526

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4487
ATIGA	2023	2023	0	AT!F4487
ATIGA	2024	2024	0	AT!G4487
ATIGA	2025	2025	0	AT!H4487
ATIGA	2026	2026	0	AT!I4487
ATIGA	2027	2027	0	AT!J4487
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4525
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4525
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4525
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4525
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4525
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4525
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4529
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4529
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4529
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4529
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4529
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4529
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4529
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4493
AIFTA	30/12/2022	2022	0	AI!F4489
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4489
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4489
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4489
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4489
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4489

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4489
VKFTA	2023	2023	0	VK!F4489
VKFTA	2024	2024	0	VK!G4489
VKFTA	2025	2025	0	VK!H4489
VKFTA	2026	2026	0	VK!I4489
VKFTA	2027	2027	0	VK!J4489
VCFTA	2022	2022	0	VC!D4536
VCFTA	2023	2023	0	VC!E4536
VCFTA	2024	2024	0	VC!F4536
VCFTA	2025	2025	0	VC!G4536
VCFTA	2026	2026	0	VC!H4536
VCFTA	2027	2027	0	VC!I4536
VN-EAEU	2022	2022	0	EAV!D4533
VN-EAEU	2023	2023	0	EAV!E4533
VN-EAEU	2024	2024	0	EAV!F4533
VN-EAEU	2025	2025	0	EAV!G4533
VN-EAEU	2026	2026	0	EAV!H4533
VN-EAEU	2027	2027	0	EAV!I4533
VNCU	2022	2022	0	VNCU!D649
VNCU	2023 - 2027		0	VNCU!E649
AHKFTA	2022	2022	0	AKH!D4541
AHKFTA	2023	2023	0	AKH!E4541
AHKFTA	2024	2024	0	AKH!F4541
AHKFTA	2025	2025	0	AKH!G4541
AHKFTA	2026	2026	0	AKH!H4541
AHKFTA	2027	2027	0	AKH!I4541

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	0	EV-NK!D4512
EVFTA	2023	2023	0	EV-NK!E4512
EVFTA	2024	2024	0	EV-NK!F4512
EVFTA	2025	2025	0	EV-NK!G4512
EVFTA	2026	2026	0	EV-NK!H4512
EVFTA	2027	2027	0	EV-NK!I4512
UKVFTA	2022	2022	0	UKV!D4514
UKVFTA	2023	2023	0	UKV!E4514
UKVFTA	2024	2024	0	UKV!F4514
UKVFTA	2025	2025	0	UKV!G4514
UKVFTA	2026	2026	0	UKV!H4514
UKVFTA	2027	2027	0	UKV!I4514
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4512
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4512
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4512
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4512
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4512
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4512
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4512
RCEP A	2022	2022	0	RCEPT-A!D4533
RCEP A	2023	2023	0	RCEPT-A!E4533
RCEP A	2024	2024	0	RCEPT-A!F4533
RCEP A	2025	2025	0	RCEPT-A!G4533
RCEP A	2026	2026	0	RCEPT-A!H4533
RCEP A	2027	2027	0	RCEPT-A!I4533
RCEP B	2022	2022	0	B!D4533

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E4533
RCEP B	2024	2024	0	B!F4533
RCEP B	2025	2025	0	B!G4533
RCEP B	2026	2026	0	B!H4533
RCEP B	2027	2027	0	B!I4533
RCEP C	2022	2022	0	C!D4533
RCEP C	2023	2023	0	C!E4533
RCEP C	2024	2024	0	C!F4533
RCEP C	2025	2025	0	C!G4533
RCEP C	2026	2026	0	C!H4533
RCEP C	2027	2027	0	C!I4533
RCEP D	2022	2022	0	D!D4533
RCEP D	2023	2023	0	D!E4533
RCEP D	2024	2024	0	D!F4533
RCEP D	2025	2025	0	D!G4533
RCEP D	2026	2026	0	D!H4533
RCEP D	2027	2027	0	D!I4533
RCEP E	2022	2022	0	E!D4536
RCEP E	2023	2023	0	E!E4536
RCEP E	2024	2024	0	E!F4536
RCEP E	2025	2025	0	E!G4536
RCEP E	2026	2026	0	E!H4536
RCEP E	2027	2027	0	E!I4536
RCEP F	2022	2022	0	F!D4533
RCEP F	2023	2023	0	F!E4533
RCEP F	2024	2024	0	F!F4533

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G4533
RCEP F	2026	2026	0	F!H4533
RCEP F	2027	2027	0	F!I4533
VIFTA	2024	2024	0	VI!F4175
VIFTA	2025	2025	0	VI!G4175
VIFTA	2026	2026	0	VI!H4175
VIFTA	2027	2027	0	VI!I4175

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 3004.49 has 8 lines; 3004.49.59 is distinguished from its siblings by: Other.	3004.49.11 Of a kind taken orally or for injection; 3004.49.19 Other; 3004.49.51 Of a kind taken orally; 3004.49.60 Containing theophylline, of a kind taken orally; 3004.49.70 Containing atropine sulphate; 3004.49.80 Containing quinine hydrochloride or dihydroquinine chloride, for injection; containing quinine sulphate or bisulphate, of a kind taken orally	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3004.49.59 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3004.49.59	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 3004.49.59. 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 3004.49.59 was checked against BT2026 (cell BT2026!N4604), 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)

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.