Vietnam Tariff Intelligence

HS 2921.46.00 detail

HS code	2921.46.00
Description	Amine-function compounds / - Aromatic monoamines and their derivatives; salts thereof: / - - Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof
Unit	kg/lít
Generated	10/11/2026 19:33:39
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://mail.vietnamtariff.com/hs-code/29214600/

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!K4181
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4181
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4181
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!E4127

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4088
ATIGA	2023	2023	0	AT!F4088
ATIGA	2024	2024	0	AT!G4088
ATIGA	2025	2025	0	AT!H4088
ATIGA	2026	2026	0	AT!I4088
ATIGA	2027	2027	0	AT!J4088
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4126
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4126
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4126
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4126
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4126
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4126
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4130
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4130
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4130
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4130
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4130
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4130
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4130
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4094
AIFTA	30/12/2022	2022	0	AI!F4090
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4090
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4090
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4090
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4090
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4090

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4090
VKFTA	2023	2023	0	VK!F4090
VKFTA	2024	2024	0	VK!G4090
VKFTA	2025	2025	0	VK!H4090
VKFTA	2026	2026	0	VK!I4090
VKFTA	2027	2027	0	VK!J4090
VCFTA	2022	2022	0	VC!D4137
VCFTA	2023	2023	0	VC!E4137
VCFTA	2024	2024	0	VC!F4137
VCFTA	2025	2025	0	VC!G4137
VCFTA	2026	2026	0	VC!H4137
VCFTA	2027	2027	0	VC!I4137
VN-EAEU	2022	2022	0	EAV!D4134
VN-EAEU	2023	2023	0	EAV!E4134
VN-EAEU	2024	2024	0	EAV!F4134
VN-EAEU	2025	2025	0	EAV!G4134
VN-EAEU	2026	2026	0	EAV!H4134
VN-EAEU	2027	2027	0	EAV!I4134
AHKFTA	2022	2022	0	AKH!D4142
AHKFTA	2023	2023	0	AKH!E4142
AHKFTA	2024	2024	0	AKH!F4142
AHKFTA	2025	2025	0	AKH!G4142
AHKFTA	2026	2026	0	AKH!H4142
AHKFTA	2027	2027	0	AKH!I4142
EVFTA	2022	2022	0	EV-NK!D4113
EVFTA	2023	2023	0	EV-NK!E4113

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4113
EVFTA	2025	2025	0	EV-NK!G4113
EVFTA	2026	2026	0	EV-NK!H4113
EVFTA	2027	2027	0	EV-NK!I4113
UKVFTA	2022	2022	0	UKV!D4115
UKVFTA	2023	2023	0	UKV!E4115
UKVFTA	2024	2024	0	UKV!F4115
UKVFTA	2025	2025	0	UKV!G4115
UKVFTA	2026	2026	0	UKV!H4115
UKVFTA	2027	2027	0	UKV!I4115
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4113
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4113
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4113
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4113
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4113
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4113
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4113
RCEP A	2022	2022	0	RCEPT-A!D4134
RCEP A	2023	2023	0	RCEPT-A!E4134
RCEP A	2024	2024	0	RCEPT-A!F4134
RCEP A	2025	2025	0	RCEPT-A!G4134
RCEP A	2026	2026	0	RCEPT-A!H4134
RCEP A	2027	2027	0	RCEPT-A!I4134
RCEP B	2022	2022	0	B!D4134
RCEP B	2023	2023	0	B!E4134
RCEP B	2024	2024	0	B!F4134

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4134
RCEP B	2026	2026	0	B!H4134
RCEP B	2027	2027	0	B!I4134
RCEP C	2022	2022	0	C!D4134
RCEP C	2023	2023	0	C!E4134
RCEP C	2024	2024	0	C!F4134
RCEP C	2025	2025	0	C!G4134
RCEP C	2026	2026	0	C!H4134
RCEP C	2027	2027	0	C!I4134
RCEP D	2022	2022	0	D!D4134
RCEP D	2023	2023	0	D!E4134
RCEP D	2024	2024	0	D!F4134
RCEP D	2025	2025	0	D!G4134
RCEP D	2026	2026	0	D!H4134
RCEP D	2027	2027	0	D!I4134
RCEP E	2022	2022	0	E!D4137
RCEP E	2023	2023	0	E!E4137
RCEP E	2024	2024	0	E!F4137
RCEP E	2025	2025	0	E!G4137
RCEP E	2026	2026	0	E!H4137
RCEP E	2027	2027	0	E!I4137
RCEP F	2022	2022	0	F!D4134
RCEP F	2023	2023	0	F!E4134
RCEP F	2024	2024	0	F!F4134
RCEP F	2025	2025	0	F!G4134
RCEP F	2026	2026	0	F!H4134

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4134
VIFTA	2024	2024	0	VI!F3800
VIFTA	2025	2025	0	VI!G3800
VIFTA	2026	2026	0	VI!H3800
VIFTA	2027	2027	0	VI!I3800

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): NL làm thuốc XK, NK là dược chất hướng thần (09/2024/TT-BYT-DM3)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
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 "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 2921.46.00. 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 0% for 2921.46.00 was checked against BT2026 (cell BT2026!N4181), 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
NL làm thuốc XK, NK là dược chất hướng thần (09/2024/TT-BYT-DM3)

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.