Vietnam Tariff Intelligence

HS 2934.99.40 detail

HS code	2934.99.40
Description	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds / - Other: / - - Other: / - - - 3-Azido-3-deoxythymidine
Unit	kg/lít
Generated	12/11/2026 10:38:10
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/29349940/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4397
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4397
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4397
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	2.9	2.9%	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!E4354

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4315
ATIGA	2023	2023	0	AT!F4315
ATIGA	2024	2024	0	AT!G4315
ATIGA	2025	2025	0	AT!H4315
ATIGA	2026	2026	0	AT!I4315
ATIGA	2027	2027	0	AT!J4315
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4353
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4353
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4353
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4353
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4353
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4353
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4357
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4357
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4357
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4357
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4357
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4357
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4357
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4321
AIFTA	30/12/2022	2022	0	AI!F4317
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4317
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4317
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4317
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4317
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4317

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4317
VKFTA	2023	2023	0	VK!F4317
VKFTA	2024	2024	0	VK!G4317
VKFTA	2025	2025	0	VK!H4317
VKFTA	2026	2026	0	VK!I4317
VKFTA	2027	2027	0	VK!J4317
VCFTA	2022	2022	0	VC!D4364
VCFTA	2023	2023	0	VC!E4364
VCFTA	2024	2024	0	VC!F4364
VCFTA	2025	2025	0	VC!G4364
VCFTA	2026	2026	0	VC!H4364
VCFTA	2027	2027	0	VC!I4364
VN-EAEU	2022	2022	0	EAV!D4361
VN-EAEU	2023	2023	0	EAV!E4361
VN-EAEU	2024	2024	0	EAV!F4361
VN-EAEU	2025	2025	0	EAV!G4361
VN-EAEU	2026	2026	0	EAV!H4361
VN-EAEU	2027	2027	0	EAV!I4361
AHKFTA	2022	2022	0	AKH!D4369
AHKFTA	2023	2023	0	AKH!E4369
AHKFTA	2024	2024	0	AKH!F4369
AHKFTA	2025	2025	0	AKH!G4369
AHKFTA	2026	2026	0	AKH!H4369
AHKFTA	2027	2027	0	AKH!I4369
EVFTA	2022	2022	0	EV-NK!D4340
EVFTA	2023	2023	0	EV-NK!E4340

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4340
EVFTA	2025	2025	0	EV-NK!G4340
EVFTA	2026	2026	0	EV-NK!H4340
EVFTA	2027	2027	0	EV-NK!I4340
UKVFTA	2022	2022	0	UKV!D4342
UKVFTA	2023	2023	0	UKV!E4342
UKVFTA	2024	2024	0	UKV!F4342
UKVFTA	2025	2025	0	UKV!G4342
UKVFTA	2026	2026	0	UKV!H4342
UKVFTA	2027	2027	0	UKV!I4342
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4340
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4340
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4340
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4340
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4340
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4340
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4340
RCEP A	2022	2022	0	RCEPT-A!D4361
RCEP A	2023	2023	0	RCEPT-A!E4361
RCEP A	2024	2024	0	RCEPT-A!F4361
RCEP A	2025	2025	0	RCEPT-A!G4361
RCEP A	2026	2026	0	RCEPT-A!H4361
RCEP A	2027	2027	0	RCEPT-A!I4361
RCEP B	2022	2022	0	B!D4361
RCEP B	2023	2023	0	B!E4361
RCEP B	2024	2024	0	B!F4361

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4361
RCEP B	2026	2026	0	B!H4361
RCEP B	2027	2027	0	B!I4361
RCEP C	2022	2022	0	C!D4361
RCEP C	2023	2023	0	C!E4361
RCEP C	2024	2024	0	C!F4361
RCEP C	2025	2025	0	C!G4361
RCEP C	2026	2026	0	C!H4361
RCEP C	2027	2027	0	C!I4361
RCEP D	2022	2022	0	D!D4361
RCEP D	2023	2023	0	D!E4361
RCEP D	2024	2024	0	D!F4361
RCEP D	2025	2025	0	D!G4361
RCEP D	2026	2026	0	D!H4361
RCEP D	2027	2027	0	D!I4361
RCEP E	2022	2022	0	E!D4364
RCEP E	2023	2023	0	E!E4364
RCEP E	2024	2024	0	E!F4364
RCEP E	2025	2025	0	E!G4364
RCEP E	2026	2026	0	E!H4364
RCEP E	2027	2027	0	E!I4364
RCEP F	2022	2022	0	F!D4361
RCEP F	2023	2023	0	F!E4361
RCEP F	2024	2024	0	F!F4361
RCEP F	2025	2025	0	F!G4361
RCEP F	2026	2026	0	F!H4361

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4361
VIFTA	2024	2024	4.3	VI!F4014
VIFTA	2025	2025	3.6	VI!G4014
VIFTA	2026	2026	2.9	VI!H4014
VIFTA	2027	2027	2.1	VI!I4014

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 và BTP thuốc (09/2024/TT-BYT-DM7)		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 2934.99 has 6 lines; 2934.99.40 is distinguished from its siblings by: 3-Azido-3-deoxythymidine.	2934.99.10 Nucleic acids and their salts; 2934.99.20 Sultones; sultams; diltiazem; 2934.99.30 6-Aminopenicillanic acid; 2934.99.50 Oxadiazon, with a purity of 94% or more; 2934.99.90 Other	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 "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 2934.99.40. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 2934.99.40 was checked against BT2026 (cell BT2026!N4397), 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 và BTP thuốc (09/2024/TT-BYT-DM7)

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.