Vietnam Tariff Intelligence

HS 2939.45.00 detail

HS code	2939.45.00
Description	Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives / - Alkaloids of ephedra and their derivatives; salts thereof: / - - Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts
Unit	kg/lít
Generated	10/11/2026 19:55:41
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/29394500/

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!K4456
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4456
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4456
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4414
ATIGA	2022	2022	0	AT!E4375
ATIGA	2023	2023	0	AT!F4375
ATIGA	2024	2024	0	AT!G4375
ATIGA	2025	2025	0	AT!H4375
ATIGA	2026	2026	0	AT!I4375
ATIGA	2027	2027	0	AT!J4375
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4413
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4413
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4413

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4413
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4413
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4413
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4417
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4417
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4417
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4417
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4417
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4417
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4417
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4381
AIFTA	30/12/2022	2022	0	AI!F4377
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4377
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4377
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4377
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4377
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4377
VKFTA	2022	2022	0	VK!E4377
VKFTA	2023	2023	0	VK!F4377
VKFTA	2024	2024	0	VK!G4377
VKFTA	2025	2025	0	VK!H4377
VKFTA	2026	2026	0	VK!I4377
VKFTA	2027	2027	0	VK!J4377
VCFTA	2022	2022	0	VC!D4424
VCFTA	2023	2023	0	VC!E4424
VCFTA	2024	2024	0	VC!F4424

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4424
VCFTA	2026	2026	0	VC!H4424
VCFTA	2027	2027	0	VC!I4424
VN-EAEU	2022	2022	*	EAV!D4421
VN-EAEU	2023	2023	*	EAV!E4421
VN-EAEU	2024	2024	*	EAV!F4421
VN-EAEU	2025	2025	*	EAV!G4421
VN-EAEU	2026	2026	*	EAV!H4421
VN-EAEU	2027	2027	*	EAV!I4421
AHKFTA	2022	2022	0	AKH!D4429
AHKFTA	2023	2023	0	AKH!E4429
AHKFTA	2024	2024	0	AKH!F4429
AHKFTA	2025	2025	0	AKH!G4429
AHKFTA	2026	2026	0	AKH!H4429
AHKFTA	2027	2027	0	AKH!I4429
EVFTA	2022	2022	0	EV-NK!D4400
EVFTA	2023	2023	0	EV-NK!E4400
EVFTA	2024	2024	0	EV-NK!F4400
EVFTA	2025	2025	0	EV-NK!G4400
EVFTA	2026	2026	0	EV-NK!H4400
EVFTA	2027	2027	0	EV-NK!I4400
UKVFTA	2022	2022	0	UKV!D4402
UKVFTA	2023	2023	0	UKV!E4402
UKVFTA	2024	2024	0	UKV!F4402
UKVFTA	2025	2025	0	UKV!G4402
UKVFTA	2026	2026	0	UKV!H4402

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4402
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4400
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4400
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4400
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4400
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4400
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4400
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4400
RCEP A	2022	2022	0	RCEPT-A!D4421
RCEP A	2023	2023	0	RCEPT-A!E4421
RCEP A	2024	2024	0	RCEPT-A!F4421
RCEP A	2025	2025	0	RCEPT-A!G4421
RCEP A	2026	2026	0	RCEPT-A!H4421
RCEP A	2027	2027	0	RCEPT-A!I4421
RCEP B	2022	2022	0	B!D4421
RCEP B	2023	2023	0	B!E4421
RCEP B	2024	2024	0	B!F4421
RCEP B	2025	2025	0	B!G4421
RCEP B	2026	2026	0	B!H4421
RCEP B	2027	2027	0	B!I4421
RCEP C	2022	2022	0	C!D4421
RCEP C	2023	2023	0	C!E4421
RCEP C	2024	2024	0	C!F4421
RCEP C	2025	2025	0	C!G4421
RCEP C	2026	2026	0	C!H4421
RCEP C	2027	2027	0	C!I4421

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D4421
RCEP D	2023	2023	0	D!E4421
RCEP D	2024	2024	0	D!F4421
RCEP D	2025	2025	0	D!G4421
RCEP D	2026	2026	0	D!H4421
RCEP D	2027	2027	0	D!I4421
RCEP E	2022	2022	0	E!D4424
RCEP E	2023	2023	0	E!E4424
RCEP E	2024	2024	0	E!F4424
RCEP E	2025	2025	0	E!G4424
RCEP E	2026	2026	0	E!H4424
RCEP E	2027	2027	0	E!I4424
RCEP F	2022	2022	0	F!D4421
RCEP F	2023	2023	0	F!E4421
RCEP F	2024	2024	0	F!F4421
RCEP F	2025	2025	0	F!G4421
RCEP F	2026	2026	0	F!H4421
RCEP F	2027	2027	0	F!I4421
VIFTA	2024	2024	0	VI!F4069
VIFTA	2025	2025	0	VI!G4069
VIFTA	2026	2026	0	VI!H4069
VIFTA	2027	2027	0	VI!I4069

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-004	YELLOW	HS code introduced in the 2023 nomenclature	2939.45.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 2939.45.00	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 2939.45.00. 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 2939.45.00 was checked against BT2026 (cell BT2026!N4456), 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.