Vietnam Tariff Intelligence

HS 2939.11.10 detail

HS code	2939.11.10
Description	Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives / - Alkaloids of opium and their derivatives; salts thereof: / - - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof: / - - - Concentrates of poppy straw and salts thereof
Unit	kg/lít
Generated	11/11/2026 18:13:34
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/29391110/

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!K4444
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4444
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4444
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
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-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!E4402
ATIGA	2022	2022	0	AT!E4363
ATIGA	2023	2023	0	AT!F4363
ATIGA	2024	2024	0	AT!G4363
ATIGA	2025	2025	0	AT!H4363
ATIGA	2026	2026	0	AT!I4363
ATIGA	2027	2027	0	AT!J4363
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4401
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4401
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4401
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4401

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4401
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4401
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4405
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4405
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4405
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4405
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4405
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4405
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4405
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4369
AIFTA	30/12/2022	2022	0	AI!F4365
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4365
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4365
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4365
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4365
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4365
VKFTA	2022	2022	0	VK!E4365
VKFTA	2023	2023	0	VK!F4365
VKFTA	2024	2024	0	VK!G4365
VKFTA	2025	2025	0	VK!H4365
VKFTA	2026	2026	0	VK!I4365
VKFTA	2027	2027	0	VK!J4365
VCFTA	2022	2022	0	VC!D4412
VCFTA	2023	2023	0	VC!E4412
VCFTA	2024	2024	0	VC!F4412
VCFTA	2025	2025	0	VC!G4412

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4412
VCFTA	2027	2027	0	VC!I4412
VN-EAEU	2022	2022	*	EAV!D4409
VN-EAEU	2023	2023	*	EAV!E4409
VN-EAEU	2024	2024	*	EAV!F4409
VN-EAEU	2025	2025	*	EAV!G4409
VN-EAEU	2026	2026	*	EAV!H4409
VN-EAEU	2027	2027	*	EAV!I4409
AHKFTA	2022	2022	0	AKH!D4417
AHKFTA	2023	2023	0	AKH!E4417
AHKFTA	2024	2024	0	AKH!F4417
AHKFTA	2025	2025	0	AKH!G4417
AHKFTA	2026	2026	0	AKH!H4417
AHKFTA	2027	2027	0	AKH!I4417
EVFTA	2022	2022	0	EV-NK!D4388
EVFTA	2023	2023	0	EV-NK!E4388
EVFTA	2024	2024	0	EV-NK!F4388
EVFTA	2025	2025	0	EV-NK!G4388
EVFTA	2026	2026	0	EV-NK!H4388
EVFTA	2027	2027	0	EV-NK!I4388
UKVFTA	2022	2022	0	UKV!D4390
UKVFTA	2023	2023	0	UKV!E4390
UKVFTA	2024	2024	0	UKV!F4390
UKVFTA	2025	2025	0	UKV!G4390
UKVFTA	2026	2026	0	UKV!H4390
UKVFTA	2027	2027	0	UKV!I4390

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4388
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4388
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4388
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4388
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4388
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4388
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4388
RCEP A	2022	2022	0	RCEPT-A!D4409
RCEP A	2023	2023	0	RCEPT-A!E4409
RCEP A	2024	2024	0	RCEPT-A!F4409
RCEP A	2025	2025	0	RCEPT-A!G4409
RCEP A	2026	2026	0	RCEPT-A!H4409
RCEP A	2027	2027	0	RCEPT-A!I4409
RCEP B	2022	2022	0	B!D4409
RCEP B	2023	2023	0	B!E4409
RCEP B	2024	2024	0	B!F4409
RCEP B	2025	2025	0	B!G4409
RCEP B	2026	2026	0	B!H4409
RCEP B	2027	2027	0	B!I4409
RCEP C	2022	2022	0	C!D4409
RCEP C	2023	2023	0	C!E4409
RCEP C	2024	2024	0	C!F4409
RCEP C	2025	2025	0	C!G4409
RCEP C	2026	2026	0	C!H4409
RCEP C	2027	2027	0	C!I4409
RCEP D	2022	2022	0	D!D4409

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E4409
RCEP D	2024	2024	0	D!F4409
RCEP D	2025	2025	0	D!G4409
RCEP D	2026	2026	0	D!H4409
RCEP D	2027	2027	0	D!I4409
RCEP E	2022	2022	0	E!D4412
RCEP E	2023	2023	0	E!E4412
RCEP E	2024	2024	0	E!F4412
RCEP E	2025	2025	0	E!G4412
RCEP E	2026	2026	0	E!H4412
RCEP E	2027	2027	0	E!I4412
RCEP F	2022	2022	0	F!D4409
RCEP F	2023	2023	0	F!E4409
RCEP F	2024	2024	0	F!F4409
RCEP F	2025	2025	0	F!G4409
RCEP F	2026	2026	0	F!H4409
RCEP F	2027	2027	0	F!I4409
VIFTA	2024	2024	0	VI!F4057
VIFTA	2025	2025	0	VI!G4057
VIFTA	2026	2026	0	VI!H4057
VIFTA	2027	2027	0	VI!I4057

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2939.11 has 2 lines; 2939.11.10 is distinguished from its siblings by: Concentrates of poppy straw and salts thereof.	2939.11.90 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 "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 2939.11.10. 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 2939.11.10 was checked against BT2026 (cell BT2026!N4444), 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.