Vietnam Tariff Intelligence

HS 2939.42.00 detail

HS code	2939.42.00
Description	Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives / - Alkaloids of ephedra and their derivatives; salts thereof: / - - Pseudoephedrine (INN) and its salts
Unit	kg/lít
Generated	11/11/2026 13:28:04
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/29394200/

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!K4453
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4453
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4453
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!E4411
ATIGA	2022	2022	0	AT!E4372
ATIGA	2023	2023	0	AT!F4372
ATIGA	2024	2024	0	AT!G4372
ATIGA	2025	2025	0	AT!H4372
ATIGA	2026	2026	0	AT!I4372
ATIGA	2027	2027	0	AT!J4372
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4410
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4410
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4410

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4410
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4410
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4410
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4414
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4414
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4414
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4414
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4414
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4414
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4414
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4378
AIFTA	30/12/2022	2022	0	AI!F4374
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4374
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4374
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4374
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4374
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4374
VKFTA	2022	2022	0	VK!E4374
VKFTA	2023	2023	0	VK!F4374
VKFTA	2024	2024	0	VK!G4374
VKFTA	2025	2025	0	VK!H4374
VKFTA	2026	2026	0	VK!I4374
VKFTA	2027	2027	0	VK!J4374
VCFTA	2022	2022	0	VC!D4421
VCFTA	2023	2023	0	VC!E4421
VCFTA	2024	2024	0	VC!F4421

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4421
VCFTA	2026	2026	0	VC!H4421
VCFTA	2027	2027	0	VC!I4421
VN-EAEU	2022	2022	*	EAV!D4418
VN-EAEU	2023	2023	*	EAV!E4418
VN-EAEU	2024	2024	*	EAV!F4418
VN-EAEU	2025	2025	*	EAV!G4418
VN-EAEU	2026	2026	*	EAV!H4418
VN-EAEU	2027	2027	*	EAV!I4418
AHKFTA	2022	2022	0	AKH!D4426
AHKFTA	2023	2023	0	AKH!E4426
AHKFTA	2024	2024	0	AKH!F4426
AHKFTA	2025	2025	0	AKH!G4426
AHKFTA	2026	2026	0	AKH!H4426
AHKFTA	2027	2027	0	AKH!I4426
EVFTA	2022	2022	0	EV-NK!D4397
EVFTA	2023	2023	0	EV-NK!E4397
EVFTA	2024	2024	0	EV-NK!F4397
EVFTA	2025	2025	0	EV-NK!G4397
EVFTA	2026	2026	0	EV-NK!H4397
EVFTA	2027	2027	0	EV-NK!I4397
UKVFTA	2022	2022	0	UKV!D4399
UKVFTA	2023	2023	0	UKV!E4399
UKVFTA	2024	2024	0	UKV!F4399
UKVFTA	2025	2025	0	UKV!G4399
UKVFTA	2026	2026	0	UKV!H4399

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4399
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4397
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4397
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4397
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4397
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4397
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4397
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4397
RCEP A	2022	2022	0	RCEPT-A!D4418
RCEP A	2023	2023	0	RCEPT-A!E4418
RCEP A	2024	2024	0	RCEPT-A!F4418
RCEP A	2025	2025	0	RCEPT-A!G4418
RCEP A	2026	2026	0	RCEPT-A!H4418
RCEP A	2027	2027	0	RCEPT-A!I4418
RCEP B	2022	2022	0	B!D4418
RCEP B	2023	2023	0	B!E4418
RCEP B	2024	2024	0	B!F4418
RCEP B	2025	2025	0	B!G4418
RCEP B	2026	2026	0	B!H4418
RCEP B	2027	2027	0	B!I4418
RCEP C	2022	2022	0	C!D4418
RCEP C	2023	2023	0	C!E4418
RCEP C	2024	2024	0	C!F4418
RCEP C	2025	2025	0	C!G4418
RCEP C	2026	2026	0	C!H4418
RCEP C	2027	2027	0	C!I4418

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D4418
RCEP D	2023	2023	0	D!E4418
RCEP D	2024	2024	0	D!F4418
RCEP D	2025	2025	0	D!G4418
RCEP D	2026	2026	0	D!H4418
RCEP D	2027	2027	0	D!I4418
RCEP E	2022	2022	0	E!D4421
RCEP E	2023	2023	0	E!E4421
RCEP E	2024	2024	0	E!F4421
RCEP E	2025	2025	0	E!G4421
RCEP E	2026	2026	0	E!H4421
RCEP E	2027	2027	0	E!I4421
RCEP F	2022	2022	0	F!D4418
RCEP F	2023	2023	0	F!E4418
RCEP F	2024	2024	0	F!F4418
RCEP F	2025	2025	0	F!G4418
RCEP F	2026	2026	0	F!H4418
RCEP F	2027	2027	0	F!I4418
VIFTA	2024	2024	0	VI!F4066
VIFTA	2025	2025	0	VI!G4066
VIFTA	2026	2026	0	VI!H4066
VIFTA	2027	2027	0	VI!I4066

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 tiền chất dùng làm thuốc (09/2024/TT-BYT-DM4)		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 "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 2939.42.00. 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 2939.42.00 was checked against BT2026 (cell BT2026!N4453), 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 tiền chất dùng làm thuốc (09/2024/TT-BYT-DM4)

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.