Vietnam Tariff Intelligence

HS 2939.51.00 detail

HS code	2939.51.00
Description	Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives / - Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof: / - - Fenetylline (INN) and its salts
Unit	kg/lít
Generated	02/11/2026 07:55:05
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/29395100/

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!K4459
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4459
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4459
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!E4417
ATIGA	2022	2022	0	AT!E4378
ATIGA	2023	2023	0	AT!F4378
ATIGA	2024	2024	0	AT!G4378
ATIGA	2025	2025	0	AT!H4378
ATIGA	2026	2026	0	AT!I4378
ATIGA	2027	2027	0	AT!J4378
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4416
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4416
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4416

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4416
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4416
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4416
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4420
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4420
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4420
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4420
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4420
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4420
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4420
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4384
AIFTA	30/12/2022	2022	0	AI!F4380
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4380
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4380
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4380
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4380
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4380
VKFTA	2022	2022	0	VK!E4380
VKFTA	2023	2023	0	VK!F4380
VKFTA	2024	2024	0	VK!G4380
VKFTA	2025	2025	0	VK!H4380
VKFTA	2026	2026	0	VK!I4380
VKFTA	2027	2027	0	VK!J4380
VCFTA	2022	2022	0	VC!D4427
VCFTA	2023	2023	0	VC!E4427
VCFTA	2024	2024	0	VC!F4427

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4427
VCFTA	2026	2026	0	VC!H4427
VCFTA	2027	2027	0	VC!I4427
VN-EAEU	2022	2022	*	EAV!D4424
VN-EAEU	2023	2023	*	EAV!E4424
VN-EAEU	2024	2024	*	EAV!F4424
VN-EAEU	2025	2025	*	EAV!G4424
VN-EAEU	2026	2026	*	EAV!H4424
VN-EAEU	2027	2027	*	EAV!I4424
AHKFTA	2022	2022	0	AKH!D4432
AHKFTA	2023	2023	0	AKH!E4432
AHKFTA	2024	2024	0	AKH!F4432
AHKFTA	2025	2025	0	AKH!G4432
AHKFTA	2026	2026	0	AKH!H4432
AHKFTA	2027	2027	0	AKH!I4432
EVFTA	2022	2022	0	EV-NK!D4403
EVFTA	2023	2023	0	EV-NK!E4403
EVFTA	2024	2024	0	EV-NK!F4403
EVFTA	2025	2025	0	EV-NK!G4403
EVFTA	2026	2026	0	EV-NK!H4403
EVFTA	2027	2027	0	EV-NK!I4403
UKVFTA	2022	2022	0	UKV!D4405
UKVFTA	2023	2023	0	UKV!E4405
UKVFTA	2024	2024	0	UKV!F4405
UKVFTA	2025	2025	0	UKV!G4405
UKVFTA	2026	2026	0	UKV!H4405

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4405
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4403
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4403
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4403
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4403
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4403
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4403
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4403
RCEP A	2022	2022	0	RCEPT-A!D4424
RCEP A	2023	2023	0	RCEPT-A!E4424
RCEP A	2024	2024	0	RCEPT-A!F4424
RCEP A	2025	2025	0	RCEPT-A!G4424
RCEP A	2026	2026	0	RCEPT-A!H4424
RCEP A	2027	2027	0	RCEPT-A!I4424
RCEP B	2022	2022	0	B!D4424
RCEP B	2023	2023	0	B!E4424
RCEP B	2024	2024	0	B!F4424
RCEP B	2025	2025	0	B!G4424
RCEP B	2026	2026	0	B!H4424
RCEP B	2027	2027	0	B!I4424
RCEP C	2022	2022	0	C!D4424
RCEP C	2023	2023	0	C!E4424
RCEP C	2024	2024	0	C!F4424
RCEP C	2025	2025	0	C!G4424
RCEP C	2026	2026	0	C!H4424
RCEP C	2027	2027	0	C!I4424

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D4424
RCEP D	2023	2023	0	D!E4424
RCEP D	2024	2024	0	D!F4424
RCEP D	2025	2025	0	D!G4424
RCEP D	2026	2026	0	D!H4424
RCEP D	2027	2027	0	D!I4424
RCEP E	2022	2022	0	E!D4427
RCEP E	2023	2023	0	E!E4427
RCEP E	2024	2024	0	E!F4427
RCEP E	2025	2025	0	E!G4427
RCEP E	2026	2026	0	E!H4427
RCEP E	2027	2027	0	E!I4427
RCEP F	2022	2022	0	F!D4424
RCEP F	2023	2023	0	F!E4424
RCEP F	2024	2024	0	F!F4424
RCEP F	2025	2025	0	F!G4424
RCEP F	2026	2026	0	F!H4424
RCEP F	2027	2027	0	F!I4424
VIFTA	2024	2024	0	VI!F4072
VIFTA	2025	2025	0	VI!G4072
VIFTA	2026	2026	0	VI!H4072
VIFTA	2027	2027	0	VI!I4072

Advisory & warnings

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

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 2939.51.00. 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 2939.51.00 was checked against BT2026 (cell BT2026!N4459), 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.