Vietnam Tariff Intelligence

HS 2932.95.00 detail

HS code	2932.95.00
Description	Heterocyclic compounds with oxygen hetero-atom(s) only / - Other: / - - Tetrahydrocannabinols (all isomers)
Unit	kg/lít
Generated	02/11/2026 08:50:13
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/29329500/

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!K4338
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4338
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4338
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4293
ATIGA	2022	2022	0	AT!E4254

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F4254
ATIGA	2024	2024	0	AT!G4254
ATIGA	2025	2025	0	AT!H4254
ATIGA	2026	2026	0	AT!I4254
ATIGA	2027	2027	0	AT!J4254
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4292
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4292
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4292
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4292
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4292
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4292
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4296
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4296
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4296
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4296
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4296
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4296
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4296
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4260
AIFTA	30/12/2022	2022	0	AI!F4256
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4256
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4256
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4256
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4256
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4256
VKFTA	2022	2022	0	VK!E4256

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F4256
VKFTA	2024	2024	0	VK!G4256
VKFTA	2025	2025	0	VK!H4256
VKFTA	2026	2026	0	VK!I4256
VKFTA	2027	2027	0	VK!J4256
VCFTA	2022	2022	0	VC!D4303
VCFTA	2023	2023	0	VC!E4303
VCFTA	2024	2024	0	VC!F4303
VCFTA	2025	2025	0	VC!G4303
VCFTA	2026	2026	0	VC!H4303
VCFTA	2027	2027	0	VC!I4303
VN-EAEU	2022	2022	0	EAV!D4300
VN-EAEU	2023	2023	0	EAV!E4300
VN-EAEU	2024	2024	0	EAV!F4300
VN-EAEU	2025	2025	0	EAV!G4300
VN-EAEU	2026	2026	0	EAV!H4300
VN-EAEU	2027	2027	0	EAV!I4300
AHKFTA	2022	2022	0	AKH!D4308
AHKFTA	2023	2023	0	AKH!E4308
AHKFTA	2024	2024	0	AKH!F4308
AHKFTA	2025	2025	0	AKH!G4308
AHKFTA	2026	2026	0	AKH!H4308
AHKFTA	2027	2027	0	AKH!I4308
EVFTA	2022	2022	0	EV-NK!D4279
EVFTA	2023	2023	0	EV-NK!E4279
EVFTA	2024	2024	0	EV-NK!F4279

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G4279
EVFTA	2026	2026	0	EV-NK!H4279
EVFTA	2027	2027	0	EV-NK!I4279
UKVFTA	2022	2022	0	UKV!D4281
UKVFTA	2023	2023	0	UKV!E4281
UKVFTA	2024	2024	0	UKV!F4281
UKVFTA	2025	2025	0	UKV!G4281
UKVFTA	2026	2026	0	UKV!H4281
UKVFTA	2027	2027	0	UKV!I4281
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4279
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4279
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4279
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4279
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4279
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4279
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4279
RCEP A	2022	2022	0	RCEPT-A!D4300
RCEP A	2023	2023	0	RCEPT-A!E4300
RCEP A	2024	2024	0	RCEPT-A!F4300
RCEP A	2025	2025	0	RCEPT-A!G4300
RCEP A	2026	2026	0	RCEPT-A!H4300
RCEP A	2027	2027	0	RCEPT-A!I4300
RCEP B	2022	2022	0	B!D4300
RCEP B	2023	2023	0	B!E4300
RCEP B	2024	2024	0	B!F4300
RCEP B	2025	2025	0	B!G4300

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H4300
RCEP B	2027	2027	0	B!I4300
RCEP C	2022	2022	0	C!D4300
RCEP C	2023	2023	0	C!E4300
RCEP C	2024	2024	0	C!F4300
RCEP C	2025	2025	0	C!G4300
RCEP C	2026	2026	0	C!H4300
RCEP C	2027	2027	0	C!I4300
RCEP D	2022	2022	0	D!D4300
RCEP D	2023	2023	0	D!E4300
RCEP D	2024	2024	0	D!F4300
RCEP D	2025	2025	0	D!G4300
RCEP D	2026	2026	0	D!H4300
RCEP D	2027	2027	0	D!I4300
RCEP E	2022	2022	0	E!D4303
RCEP E	2023	2023	0	E!E4303
RCEP E	2024	2024	0	E!F4303
RCEP E	2025	2025	0	E!G4303
RCEP E	2026	2026	0	E!H4303
RCEP E	2027	2027	0	E!I4303
RCEP F	2022	2022	0	F!D4300
RCEP F	2023	2023	0	F!E4300
RCEP F	2024	2024	0	F!F4300
RCEP F	2025	2025	0	F!G4300
RCEP F	2026	2026	0	F!H4300
RCEP F	2027	2027	0	F!I4300

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F3955
VIFTA	2025	2025	0	VI!G3955
VIFTA	2026	2026	0	VI!H3955
VIFTA	2027	2027	0	VI!I3955

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 "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 2932.95.00. 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 2932.95.00 was checked against BT2026 (cell BT2026!N4338), 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.