Vietnam Tariff Intelligence

HS 2939.19.00 detail

HS code	2939.19.00
Description	Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives / - Alkaloids of opium and their derivatives; salts thereof: / - - Other
Unit	kg/lít
Generated	05/11/2026 15:11:29
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/29391900/

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!K4446
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4446
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4446
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!E4404
ATIGA	2022	2022	0	AT!E4365
ATIGA	2023	2023	0	AT!F4365
ATIGA	2024	2024	0	AT!G4365
ATIGA	2025	2025	0	AT!H4365
ATIGA	2026	2026	0	AT!I4365
ATIGA	2027	2027	0	AT!J4365
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4403
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4403
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4403

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4403
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4403
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4403
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4407
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4407
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4407
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4407
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4407
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4407
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4407
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4371
AIFTA	30/12/2022	2022	0	AI!F4367
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4367
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4367
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4367
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4367
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4367
VKFTA	2022	2022	0	VK!E4367
VKFTA	2023	2023	0	VK!F4367
VKFTA	2024	2024	0	VK!G4367
VKFTA	2025	2025	0	VK!H4367
VKFTA	2026	2026	0	VK!I4367
VKFTA	2027	2027	0	VK!J4367
VCFTA	2022	2022	0	VC!D4414
VCFTA	2023	2023	0	VC!E4414
VCFTA	2024	2024	0	VC!F4414

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4414
VCFTA	2026	2026	0	VC!H4414
VCFTA	2027	2027	0	VC!I4414
VN-EAEU	2022	2022	*	EAV!D4411
VN-EAEU	2023	2023	*	EAV!E4411
VN-EAEU	2024	2024	*	EAV!F4411
VN-EAEU	2025	2025	*	EAV!G4411
VN-EAEU	2026	2026	*	EAV!H4411
VN-EAEU	2027	2027	*	EAV!I4411
AHKFTA	2022	2022	0	AKH!D4419
AHKFTA	2023	2023	0	AKH!E4419
AHKFTA	2024	2024	0	AKH!F4419
AHKFTA	2025	2025	0	AKH!G4419
AHKFTA	2026	2026	0	AKH!H4419
AHKFTA	2027	2027	0	AKH!I4419
EVFTA	2022	2022	0	EV-NK!D4390
EVFTA	2023	2023	0	EV-NK!E4390
EVFTA	2024	2024	0	EV-NK!F4390
EVFTA	2025	2025	0	EV-NK!G4390
EVFTA	2026	2026	0	EV-NK!H4390
EVFTA	2027	2027	0	EV-NK!I4390
UKVFTA	2022	2022	0	UKV!D4392
UKVFTA	2023	2023	0	UKV!E4392
UKVFTA	2024	2024	0	UKV!F4392
UKVFTA	2025	2025	0	UKV!G4392
UKVFTA	2026	2026	0	UKV!H4392

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4392
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4390
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4390
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4390
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4390
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4390
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4390
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4390
RCEP A	2022	2022	0	RCEPT-A!D4411
RCEP A	2023	2023	0	RCEPT-A!E4411
RCEP A	2024	2024	0	RCEPT-A!F4411
RCEP A	2025	2025	0	RCEPT-A!G4411
RCEP A	2026	2026	0	RCEPT-A!H4411
RCEP A	2027	2027	0	RCEPT-A!I4411
RCEP B	2022	2022	0	B!D4411
RCEP B	2023	2023	0	B!E4411
RCEP B	2024	2024	0	B!F4411
RCEP B	2025	2025	0	B!G4411
RCEP B	2026	2026	0	B!H4411
RCEP B	2027	2027	0	B!I4411
RCEP C	2022	2022	0	C!D4411
RCEP C	2023	2023	0	C!E4411
RCEP C	2024	2024	0	C!F4411
RCEP C	2025	2025	0	C!G4411
RCEP C	2026	2026	0	C!H4411
RCEP C	2027	2027	0	C!I4411

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D4411
RCEP D	2023	2023	0	D!E4411
RCEP D	2024	2024	0	D!F4411
RCEP D	2025	2025	0	D!G4411
RCEP D	2026	2026	0	D!H4411
RCEP D	2027	2027	0	D!I4411
RCEP E	2022	2022	0	E!D4414
RCEP E	2023	2023	0	E!E4414
RCEP E	2024	2024	0	E!F4414
RCEP E	2025	2025	0	E!G4414
RCEP E	2026	2026	0	E!H4414
RCEP E	2027	2027	0	E!I4414
RCEP F	2022	2022	0	F!D4411
RCEP F	2023	2023	0	F!E4411
RCEP F	2024	2024	0	F!F4411
RCEP F	2025	2025	0	F!G4411
RCEP F	2026	2026	0	F!H4411
RCEP F	2027	2027	0	F!I4411
VIFTA	2024	2024	0	VI!F4059
VIFTA	2025	2025	0	VI!G4059
VIFTA	2026	2026	0	VI!H4059
VIFTA	2027	2027	0	VI!I4059

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 dược chất và BTP thuốc (09/2024/TT-BYT-DM7)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): NL làm thuốc XK, NK là dược chất gây nghiện (09/2024/TT-BYT-DM2)		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 2939.19.00. 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 2939.19.00 was checked against BT2026 (cell BT2026!N4446), 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 dược chất và BTP thuốc (09/2024/TT-BYT-DM7)
NL làm thuốc XK, NK là dược chất gây nghiện (09/2024/TT-BYT-DM2)

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.