Vietnam Tariff Intelligence

HS 2939.72.00 detail

HS code	2939.72.00
Description	Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives / - Other, of vegetal origin: / - - Cocaine, ecgonine; salts, esters and other derivatives thereof
Unit	kg/lít
Generated	04/11/2026 02:11:20
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/29397200/

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!K4467
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4467
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4467
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!E4425
ATIGA	2022	2022	0	AT!E4386
ATIGA	2023	2023	0	AT!F4386
ATIGA	2024	2024	0	AT!G4386
ATIGA	2025	2025	0	AT!H4386
ATIGA	2026	2026	0	AT!I4386
ATIGA	2027	2027	0	AT!J4386
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4424
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4424
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4424

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4424
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4424
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4424
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4428
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4428
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4428
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4428
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4428
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4428
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4428
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4392
AIFTA	30/12/2022	2022	0	AI!F4388
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4388
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4388
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4388
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4388
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4388
VKFTA	2022	2022	0	VK!E4388
VKFTA	2023	2023	0	VK!F4388
VKFTA	2024	2024	0	VK!G4388
VKFTA	2025	2025	0	VK!H4388
VKFTA	2026	2026	0	VK!I4388
VKFTA	2027	2027	0	VK!J4388
VCFTA	2022	2022	0	VC!D4435
VCFTA	2023	2023	0	VC!E4435
VCFTA	2024	2024	0	VC!F4435

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4435
VCFTA	2026	2026	0	VC!H4435
VCFTA	2027	2027	0	VC!I4435
VN-EAEU	2022	2022	*	EAV!D4432
VN-EAEU	2023	2023	*	EAV!E4432
VN-EAEU	2024	2024	*	EAV!F4432
VN-EAEU	2025	2025	*	EAV!G4432
VN-EAEU	2026	2026	*	EAV!H4432
VN-EAEU	2027	2027	*	EAV!I4432
AHKFTA	2022	2022	0	AKH!D4440
AHKFTA	2023	2023	0	AKH!E4440
AHKFTA	2024	2024	0	AKH!F4440
AHKFTA	2025	2025	0	AKH!G4440
AHKFTA	2026	2026	0	AKH!H4440
AHKFTA	2027	2027	0	AKH!I4440
EVFTA	2022	2022	0	EV-NK!D4411
EVFTA	2023	2023	0	EV-NK!E4411
EVFTA	2024	2024	0	EV-NK!F4411
EVFTA	2025	2025	0	EV-NK!G4411
EVFTA	2026	2026	0	EV-NK!H4411
EVFTA	2027	2027	0	EV-NK!I4411
UKVFTA	2022	2022	0	UKV!D4413
UKVFTA	2023	2023	0	UKV!E4413
UKVFTA	2024	2024	0	UKV!F4413
UKVFTA	2025	2025	0	UKV!G4413
UKVFTA	2026	2026	0	UKV!H4413

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4413
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4411
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4411
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4411
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4411
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4411
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4411
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4411
RCEP A	2022	2022	0	RCEPT-A!D4432
RCEP A	2023	2023	0	RCEPT-A!E4432
RCEP A	2024	2024	0	RCEPT-A!F4432
RCEP A	2025	2025	0	RCEPT-A!G4432
RCEP A	2026	2026	0	RCEPT-A!H4432
RCEP A	2027	2027	0	RCEPT-A!I4432
RCEP B	2022	2022	0	B!D4432
RCEP B	2023	2023	0	B!E4432
RCEP B	2024	2024	0	B!F4432
RCEP B	2025	2025	0	B!G4432
RCEP B	2026	2026	0	B!H4432
RCEP B	2027	2027	0	B!I4432
RCEP C	2022	2022	0	C!D4432
RCEP C	2023	2023	0	C!E4432
RCEP C	2024	2024	0	C!F4432
RCEP C	2025	2025	0	C!G4432
RCEP C	2026	2026	0	C!H4432
RCEP C	2027	2027	0	C!I4432

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D4432
RCEP D	2023	2023	0	D!E4432
RCEP D	2024	2024	0	D!F4432
RCEP D	2025	2025	0	D!G4432
RCEP D	2026	2026	0	D!H4432
RCEP D	2027	2027	0	D!I4432
RCEP E	2022	2022	0	E!D4435
RCEP E	2023	2023	0	E!E4435
RCEP E	2024	2024	0	E!F4435
RCEP E	2025	2025	0	E!G4435
RCEP E	2026	2026	0	E!H4435
RCEP E	2027	2027	0	E!I4435
RCEP F	2022	2022	0	F!D4432
RCEP F	2023	2023	0	F!E4432
RCEP F	2024	2024	0	F!F4432
RCEP F	2025	2025	0	F!G4432
RCEP F	2026	2026	0	F!H4432
RCEP F	2027	2027	0	F!I4432
VIFTA	2024	2024	0	VI!F4080
VIFTA	2025	2025	0	VI!G4080
VIFTA	2026	2026	0	VI!H4080
VIFTA	2027	2027	0	VI!I4080

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 gây nghiện (09/2024/TT-BYT-DM2)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	2939.72.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 2939.72.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 2939.72.00. 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 2939.72.00 was checked against BT2026 (cell BT2026!N4467), 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 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.