Vietnam Tariff Intelligence

# Detalle del SA 2939.72.00

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|---|---|
| **Código SA** | 2939.72.00 |
| **Descripción** | 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 |
| **Unidad** | kg/lít |
| **Generado** | 20/11/2026 06:57:32 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://www.vietnamtariff.com/hs-code/29397200/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K4467 |
| Preferencial (NMF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N4467 |
| IVA | 5/8/10 | 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q4467 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |
| VN-EAEU | * | * no elegible | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| 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 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H4424 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| 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 |
| VCFTA | 2025 | 2025 | 0 | VC!G4435 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| 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 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I4413 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| 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 |
| RCEP D | 2022 | 2022 | 0 | D!D4432 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| 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 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| 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. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
|---|
| NL làm thuốc XK, NK là dược chất gây nghiện (09/2024/TT-BYT-DM2) |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.