

Detalle del SA 2403.19.99

|                        |                                                                                                                                                                                                                                                                            |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 2403.19.99                                                                                                                                                                                                                                                                 |
| Descripción            | Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences / - Smoking tobacco, whether or not containing tobacco substitutes in any proportion: / - - Other: / - - - Other: / - - - - Other |
| Unidad                 | kg                                                                                                                                                                                                                                                                         |
| Generado               | 01/11/2026 12:26:36                                                                                                                                                                                                                                                        |
| 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                 | <a href="https://vietnamtariff.com/hs-code/24031999/">https://vietnamtariff.com/hs-code/24031999/</a>                                                                                                                                                                      |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica        | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------------|------------|---------------|
| Derecho de importación ordinario | 60              | 60%                   | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K2969  |
| Preferencial (NMF)               | 40              | 40%                   | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N2969  |
| IVA                              | 10/8            | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL2 |            | BT2026!Q2969  |
| Impuesto especial al consumo     | 75              | 75%                   | 66/2025/QH15         | 2025-06-14 | BT2026!CG2969 |
| 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 |
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|

|                |             |                |                            |                                        |                                   |                |                 |
|----------------|-------------|----------------|----------------------------|----------------------------------------|-----------------------------------|----------------|-----------------|
| CPTPP          | 13,1; M: 15 | 13,1% · M: 15% | Arancel consolidado BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem      |
| EVFTA          | 16,8        | 16,8%          | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem      |
| UKVFTA         | 16,8        | 16,8%          | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem      |
| AANZFTA        | 30          | 30%            | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem      |
| VKFTA          | 30          | 30%            | Arancel consolidado BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem      |
| VN-EAEU        | 30          | 30%            | Arancel consolidado BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem      |
| VN-LAO         | 40          | 40%            | Arancel consolidado BT2026 |                                        | S                                 | 206/2025/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       |
| ACFTA          | 50          | 50%            | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem      |
| AHKFTA         | *           | * no eligible  | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | No eligible (*) |
| AIFTA          | *           | * no eligible  | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | No eligible (*) |
| AJCEP          | *           | * no eligible  | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | No eligible (*) |
| AKFTA          | *           | * no eligible  | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | No eligible (*) |
| ATIGA          | *           | * no eligible  | Arancel consolidado BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | No eligible (*) |
| RCEP (Anexo A) | *           | * no eligible  | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No eligible (*) |

|                |   |               |                            |                       |                                   |                |                 |
|----------------|---|---------------|----------------------------|-----------------------|-----------------------------------|----------------|-----------------|
| RCEP (Anexo B) | * | * no elegible | Arancel consolidado BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo C) | * | * no elegible | Arancel consolidado BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo D) | * | * no elegible | Arancel consolidado BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo E) | * | * no elegible | Arancel consolidado BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo F) | * | * no elegible | Arancel consolidado BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| VCFTA          | * | * no elegible | Arancel consolidado BT2026 | 2026                  | VC                                | 112/2022/NĐ-CP | No elegible (*) |
| VJEPA          | * | * no elegible | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ                      | 124/2022/NĐ-CP | No elegible (*) |
| VIFTA          | * | * no elegible | Arancel consolidado BT2026 | 2026                  | Form VI (verify)                  | 131/2024/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) |      | 50              | AC!E2955 |
| ATIGA | 2022                                   | 2022 | *               | AT!E2916 |
| ATIGA | 2023                                   | 2023 | *               | AT!F2916 |
| ATIGA | 2024                                   | 2024 | *               | AT!G2916 |
| ATIGA | 2025                                   | 2025 | *               | AT!H2916 |
| ATIGA | 2026                                   | 2026 | *               | AT!I2916 |
| ATIGA | 2027                                   | 2027 | *               | AT!J2916 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | *               | AJ!E2954 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | *               | AJ!F2954 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | *               | AJ!G2954 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | *               | AJ!H2954 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | *               | AJ!I2954   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | *               | AJ!J2954   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | *               | VJ!E2958   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | *               | VJ!F2958   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | *               | VJ!G2958   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | *               | VJ!H2958   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | *               | VJ!I2958   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | *               | VJ!J2958   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | *               | AK!F2958   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 30              | AANZ!H2922 |
| AIFTA   | 30/12/2022                             | 2022 | *               | AI!F2918   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *               | AI!G2918   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *               | AI!H2918   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *               | AI!I2918   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *               | AI!J2918   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *               | AI!K2918   |
| VKFTA   | 2022                                   | 2022 | 30              | VK!E2918   |
| VKFTA   | 2023                                   | 2023 | 30              | VK!F2918   |
| VKFTA   | 2024                                   | 2024 | 30              | VK!G2918   |
| VKFTA   | 2025                                   | 2025 | 30              | VK!H2918   |
| VKFTA   | 2026                                   | 2026 | 30              | VK!I2918   |
| VKFTA   | 2027                                   | 2027 | 30              | VK!J2918   |
| VCFTA   | 2022                                   | 2022 | *               | VC!D2965   |
| VCFTA   | 2023                                   | 2023 | *               | VC!E2965   |
| VCFTA   | 2024                                   | 2024 | *               | VC!F2965   |
| VCFTA   | 2025                                   | 2025 | *               | VC!G2965   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2026    | 2026 | *               | VC!H2965    |
| VCFTA   | 2027    | 2027 | *               | VC!I2965    |
| VN-EAEU | 2022    | 2022 | 30              | EAV!D2962   |
| VN-EAEU | 2023    | 2023 | 30              | EAV!E2962   |
| VN-EAEU | 2024    | 2024 | 30              | EAV!F2962   |
| VN-EAEU | 2025    | 2025 | 30              | EAV!G2962   |
| VN-EAEU | 2026    | 2026 | 30              | EAV!H2962   |
| VN-EAEU | 2027    | 2027 | 30              | EAV!I2962   |
| AHKFTA  | 2022    | 2022 | *               | AKH!D2970   |
| AHKFTA  | 2023    | 2023 | *               | AKH!E2970   |
| AHKFTA  | 2024    | 2024 | *               | AKH!F2970   |
| AHKFTA  | 2025    | 2025 | *               | AKH!G2970   |
| AHKFTA  | 2026    | 2026 | *               | AKH!H2970   |
| AHKFTA  | 2027    | 2027 | *               | AKH!I2970   |
| EVFTA   | 2022    | 2022 | 24,3            | EV-NK!D2941 |
| EVFTA   | 2023    | 2023 | 22,5            | EV-NK!E2941 |
| EVFTA   | 2024    | 2024 | 20,6            | EV-NK!F2941 |
| EVFTA   | 2025    | 2025 | 18,7            | EV-NK!G2941 |
| EVFTA   | 2026    | 2026 | 16,8            | EV-NK!H2941 |
| EVFTA   | 2027    | 2027 | 15              | EV-NK!I2941 |
| UKVFTA  | 2022    | 2022 | 24,3            | UKV!D2943   |
| UKVFTA  | 2023    | 2023 | 22,5            | UKV!E2943   |
| UKVFTA  | 2024    | 2024 | 20,6            | UKV!F2943   |
| UKVFTA  | 2025    | 2025 | 18,7            | UKV!G2943   |
| UKVFTA  | 2026    | 2026 | 16,8            | UKV!H2943   |
| UKVFTA  | 2027    | 2027 | 15              | UKV!I2943   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 22,5            | CPTPP!D2939   |
| CPTPP  | (II)    | 2022 (DERIVED) | 20,6            | CPTPP!E2939   |
| CPTPP  | (III)   | 2023 (DERIVED) | 18,7            | CPTPP!F2939   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 16,8            | CPTPP!G2939   |
| CPTPP  | (V)     | 2025 (DERIVED) | 15              | CPTPP!H2939   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 13,1            | CPTPP!I2939   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 11,2            | CPTPP!J2939   |
| RCEP A | 2022    | 2022           | *               | RCEPT-A!D2962 |
| RCEP A | 2023    | 2023           | *               | RCEPT-A!E2962 |
| RCEP A | 2024    | 2024           | *               | RCEPT-A!F2962 |
| RCEP A | 2025    | 2025           | *               | RCEPT-A!G2962 |
| RCEP A | 2026    | 2026           | *               | RCEPT-A!H2962 |
| RCEP A | 2027    | 2027           | *               | RCEPT-A!I2962 |
| RCEP B | 2022    | 2022           | *               | B!D2962       |
| RCEP B | 2023    | 2023           | *               | B!E2962       |
| RCEP B | 2024    | 2024           | *               | B!F2962       |
| RCEP B | 2025    | 2025           | *               | B!G2962       |
| RCEP B | 2026    | 2026           | *               | B!H2962       |
| RCEP B | 2027    | 2027           | *               | B!I2962       |
| RCEP C | 2022    | 2022           | *               | C!D2962       |
| RCEP C | 2023    | 2023           | *               | C!E2962       |
| RCEP C | 2024    | 2024           | *               | C!F2962       |
| RCEP C | 2025    | 2025           | *               | C!G2962       |
| RCEP C | 2026    | 2026           | *               | C!H2962       |
| RCEP C | 2027    | 2027           | *               | C!I2962       |
| RCEP D | 2022    | 2022           | *               | D!D2962       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | *               | D!E2962  |
| RCEP D | 2024    | 2024 | *               | D!F2962  |
| RCEP D | 2025    | 2025 | *               | D!G2962  |
| RCEP D | 2026    | 2026 | *               | D!H2962  |
| RCEP D | 2027    | 2027 | *               | D!I2962  |
| RCEP E | 2022    | 2022 | *               | E!D2965  |
| RCEP E | 2023    | 2023 | *               | E!E2965  |
| RCEP E | 2024    | 2024 | *               | E!F2965  |
| RCEP E | 2025    | 2025 | *               | E!G2965  |
| RCEP E | 2026    | 2026 | *               | E!H2965  |
| RCEP E | 2027    | 2027 | *               | E!I2965  |
| RCEP F | 2022    | 2022 | *               | F!D2962  |
| RCEP F | 2023    | 2023 | *               | F!E2962  |
| RCEP F | 2024    | 2024 | *               | F!F2962  |
| RCEP F | 2025    | 2025 | *               | F!G2962  |
| RCEP F | 2026    | 2026 | *               | F!H2962  |
| RCEP F | 2027    | 2027 | *               | F!I2962  |
| VIFTA  | 2024    | 2024 | *               | VI!F2760 |
| VIFTA  | 2025    | 2025 | *               | VI!G2760 |
| VIFTA  | 2026    | 2026 | *               | VI!H2760 |
| VIFTA  | 2027    | 2027 | *               | VI!I2760 |

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): HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)                                                             |                                                                                                                                     | 23/2019/QĐ-TTg       | Read the referenced instruments.                                                                             | Instrumento citado en la fuente; vigencia no verificada |
| DOC-004 | YELLOW | Other item policy                                    | Item policy (source, Vietnamese): Mã HS nguyên liệu thuốc lá, giấy cuốn thuốc là (08/2023/TT-BCT - PL4)                                              |                                                                                                                                     | 08/2023/TT-BCT       | Read the referenced instruments.                                                                             | Instrumento citado en la fuente; vigencia no verificada |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate                            | The CPTPP cell "13,1; M: 15" has a general 13,1% and an "M:" 15% rate (commonly read as the Mexico schedule - verify).                               |                                                                                                                                     | 115/2022/NĐ-CP       | Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.                                       | No verificado - requiere comprobación                   |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy             | CPTPP: consolidated BT2026 shows "13,1; M: 15", the FTA schedule for period (VI) shows "13,1".                                                       |                                                                                                                                     | 115/2022/NĐ-CP       | Check the original Decree and amendments to determine the correct rate.                                      | No verificado - requiere comprobación                   |
| FTA-013 | YELLOW | FTA rate not lower than MFN                          | VN-LAO 40%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff - claiming the FTA brings no saving. | MFN 40%                                                                                                                             |                      | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado - requiere comprobación                   |
| HS-003  | YELLOW | Classification Review Required - similar lines exist | Subheading 2403.19 has 5 lines; 2403.19.99 is distinguished from its siblings by: Other.                                                             | 2403.19.11 Ang Hoon; 2403.19.19 Other; 2403.19.20 Other manufactured tobacco for the manufacture of cigarettes; 2403.19.91 Ang Hoon | 31/2022/TT-BTC       | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | 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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL2: Thuốc lá theo quy định của Luật Phòng, chống tác hại của thuốc lá;       |                                                                                                                                     | 174/2025/NĐ-CP - PL2 | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).              | No verificado - requiere comprobación                   |

|         |        |                                                            |                                                                                                      |  |               |                                                                                                          |                                               |
|---------|--------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| TAX-002 | YELLOW | Subject to excise tax                                      | The excise column shows "75".                                                                        |  | 66/2025/QH15  | Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15).                              | No verificado – requiere comprobación         |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2403.19.99. 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 40% for 2403.19.99 was checked against BT2026 (cell BT2026!N2969), 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                                                |
|-----------------------------------------------------------------------|
| HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)                |
| Mã HS nguyên liệu thuốc lá, giấy cuốn thuốc là (08/2023/TT-BCT - PL4) |

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.