

Détail du SH 2404.91.10

|                        |                                                                                                                                                                                                                                                                                                              |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 2404.91.10                                                                                                                                                                                                                                                                                                   |
| Description            | Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body / - Other: / - - For oral application: / - - - Nicotine chewing gum |
| Unité                  | kg                                                                                                                                                                                                                                                                                                           |
| Généré le              | 31/10/2026 05:44:54                                                                                                                                                                                                                                                                                          |
| Version des données    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                   |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                                                                                                                                             |
| Lien                   | <a href="https://vietnamtariff.com/hs-code/24049110/">https://vietnamtariff.com/hs-code/24049110/</a>                                                                                                                                                                                                        |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique       | en vigueur | Source        |
|-------------------------------|---------------|-------------------------|----------------------|------------|---------------|
| Droit d'importation ordinaire | 75            | 75%                     | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K2991  |
| Préférentiel (NPF)            | 50            | 50%                     | 144/2024/NĐ-CP       | 2024-11-01 | BT2026!N2991  |
| TVA                           | 10/8          | 10 / 8 (plusieurs taux) | 174/2025/NĐ-CP - PL2 |            | BT2026!Q2991  |
| Taxe spéciale de consommation | 75            | 75%                     | 66/2025/QH15         | 2025-06-14 | BT2026!CG2991 |
| Taxe environnementale         |               | Aucune donnée           |                      |            |               |
| Droit d'exportation           |               | Aucune donnée           |                      |            |               |
| Taux à l'exportation CPTPP    |               | Aucune donnée           |                      |            |               |
| Taux à l'exportation EVFTA    |               | Aucune donnée           |                      |            |               |
| Taux à l'exportation UKVFTA   |               | Aucune donnée           |                      |            |               |

Taux préférentiels spéciaux (ALE) - 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|-----|---------------|------|------------------|---------|---------------------|----------------|--------|
|-----|---------------|------|------------------|---------|---------------------|----------------|--------|

|                 |             |                |                        |                                        |                                   |                |                  |
|-----------------|-------------|----------------|------------------------|----------------------------------------|-----------------------------------|----------------|------------------|
| CPTPP           | 13,1; M: 15 | 13,1% · M: 15% | Tarif consolidé BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem       |
| EVFTA           | 28,1        | 28,1%          | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem       |
| UKVFTA          | 28,1        | 28,1%          | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem       |
| AANZFTA         | 30          | 30%            | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem       |
| VKFTA           | 30          | 30%            | Tarif consolidé BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem       |
| VN-EAEU         | 30          | 30%            | Tarif consolidé BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem       |
| ACFTA           | 50          | 50%            | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem       |
| VN-LAO          | 50          | 50%            | Tarif consolidé BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem       |
| VN-CAM          |             | Aucune donnée  | Aucune donnée          |                                        | S                                 | 56/2026/NĐ-CP  | Aucune donnée    |
| VNCU            |             | Aucune donnée  | Aucune donnée          |                                        | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Aucune donnée    |
| AHKFTA          | *           | * non éligible | Tarif consolidé BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Non éligible (*) |
| AIFTA           | *           | * non éligible | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Non éligible (*) |
| AJCEP           | *           | * non éligible | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Non éligible (*) |
| AKFTA           | *           | * non éligible | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Non éligible (*) |
| ATIGA           | *           | * non éligible | Tarif consolidé BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe A) | *           | * non éligible | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |

|                 |   |                |                        |                       |                                   |                |                  |
|-----------------|---|----------------|------------------------|-----------------------|-----------------------------------|----------------|------------------|
| RCEP (Annexe B) | * | * non éligible | Tarif consolidé BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe C) | * | * non éligible | Tarif consolidé BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe D) | * | * non éligible | Tarif consolidé BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe E) | * | * non éligible | Tarif consolidé BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe F) | * | * non éligible | Tarif consolidé BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |
| VCFTA           | * | * non éligible | Tarif consolidé BT2026 | 2026                  | VC                                | 112/2022/NĐ-CP | Non éligible (*) |
| VJEPA           | * | * non éligible | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ                      | 124/2022/NĐ-CP | Non éligible (*) |
| VIFTA           | * | * non éligible | Tarif consolidé BT2026 | 2026                  | Form VI (verify)                  | 131/2024/NĐ-CP | Non éligible (*) |

### Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source   |
|-------|----------------------------------------|-------|---------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 50            | AC!E2978 |
| ATIGA | 2022                                   | 2022  | *             | AT!E2939 |
| ATIGA | 2023                                   | 2023  | *             | AT!F2939 |
| ATIGA | 2024                                   | 2024  | *             | AT!G2939 |
| ATIGA | 2025                                   | 2025  | *             | AT!H2939 |
| ATIGA | 2026                                   | 2026  | *             | AT!I2939 |
| ATIGA | 2027                                   | 2027  | *             | AT!J2939 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | *             | AJ!E2977 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | *             | AJ!F2977 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024  | *             | AJ!G2977 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025  | *             | AJ!H2977 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | *             | AJ!I2977   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | *             | AJ!J2977   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | *             | VJ!E2981   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | *             | VJ!F2981   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | *             | VJ!G2981   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | *             | VJ!H2981   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | *             | VJ!I2981   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | *             | VJ!J2981   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | *             | AK!F2981   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 30            | AANZ!H2945 |
| AIFTA   | 30/12/2022                             | 2022  | *             | AI!F2941   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | *             | AI!G2941   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | *             | AI!H2941   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | *             | AI!I2941   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | *             | AI!J2941   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | *             | AI!K2941   |
| VKFTA   | 2022                                   | 2022  | 30            | VK!E2941   |
| VKFTA   | 2023                                   | 2023  | 30            | VK!F2941   |
| VKFTA   | 2024                                   | 2024  | 30            | VK!G2941   |
| VKFTA   | 2025                                   | 2025  | 30            | VK!H2941   |
| VKFTA   | 2026                                   | 2026  | 30            | VK!I2941   |
| VKFTA   | 2027                                   | 2027  | 30            | VK!J2941   |
| VCFTA   | 2022                                   | 2022  | *             | VC!D2988   |
| VCFTA   | 2023                                   | 2023  | *             | VC!E2988   |
| VCFTA   | 2024                                   | 2024  | *             | VC!F2988   |
| VCFTA   | 2025                                   | 2025  | *             | VC!G2988   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2026    | 2026  | *             | VC!H2988    |
| VCFTA   | 2027    | 2027  | *             | VC!I2988    |
| VN-EAEU | 2022    | 2022  | 30            | EAV!D2985   |
| VN-EAEU | 2023    | 2023  | 30            | EAV!E2985   |
| VN-EAEU | 2024    | 2024  | 30            | EAV!F2985   |
| VN-EAEU | 2025    | 2025  | 30            | EAV!G2985   |
| VN-EAEU | 2026    | 2026  | 30            | EAV!H2985   |
| VN-EAEU | 2027    | 2027  | 30            | EAV!I2985   |
| AHKFTA  | 2022    | 2022  | *             | AKH!D2993   |
| AHKFTA  | 2023    | 2023  | *             | AKH!E2993   |
| AHKFTA  | 2024    | 2024  | *             | AKH!F2993   |
| AHKFTA  | 2025    | 2025  | *             | AKH!G2993   |
| AHKFTA  | 2026    | 2026  | *             | AKH!H2993   |
| AHKFTA  | 2027    | 2027  | *             | AKH!I2993   |
| EVFTA   | 2022    | 2022  | 40,6          | EV-NK!D2964 |
| EVFTA   | 2023    | 2023  | 37,5          | EV-NK!E2964 |
| EVFTA   | 2024    | 2024  | 34,3          | EV-NK!F2964 |
| EVFTA   | 2025    | 2025  | 31,2          | EV-NK!G2964 |
| EVFTA   | 2026    | 2026  | 28,1          | EV-NK!H2964 |
| EVFTA   | 2027    | 2027  | 25            | EV-NK!I2964 |
| UKVFTA  | 2022    | 2022  | 40,6          | UKV!D2966   |
| UKVFTA  | 2023    | 2023  | 37,5          | UKV!E2966   |
| UKVFTA  | 2024    | 2024  | 34,3          | UKV!F2966   |
| UKVFTA  | 2025    | 2025  | 31,2          | UKV!G2966   |
| UKVFTA  | 2026    | 2026  | 28,1          | UKV!H2966   |
| UKVFTA  | 2027    | 2027  | 25            | UKV!I2966   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 22,5          | CPTPP!D2962   |
| CPTPP  | (II)    | 2022 (DERIVED) | 20,6          | CPTPP!E2962   |
| CPTPP  | (III)   | 2023 (DERIVED) | 18,7          | CPTPP!F2962   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 16,8          | CPTPP!G2962   |
| CPTPP  | (V)     | 2025 (DERIVED) | 15            | CPTPP!H2962   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 13,1          | CPTPP!I2962   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 11,2          | CPTPP!J2962   |
| RCEP A | 2022    | 2022           | *             | RCEPT-A!D2985 |
| RCEP A | 2023    | 2023           | *             | RCEPT-A!E2985 |
| RCEP A | 2024    | 2024           | *             | RCEPT-A!F2985 |
| RCEP A | 2025    | 2025           | *             | RCEPT-A!G2985 |
| RCEP A | 2026    | 2026           | *             | RCEPT-A!H2985 |
| RCEP A | 2027    | 2027           | *             | RCEPT-A!I2985 |
| RCEP B | 2022    | 2022           | *             | B!D2985       |
| RCEP B | 2023    | 2023           | *             | B!E2985       |
| RCEP B | 2024    | 2024           | *             | B!F2985       |
| RCEP B | 2025    | 2025           | *             | B!G2985       |
| RCEP B | 2026    | 2026           | *             | B!H2985       |
| RCEP B | 2027    | 2027           | *             | B!I2985       |
| RCEP C | 2022    | 2022           | *             | C!D2985       |
| RCEP C | 2023    | 2023           | *             | C!E2985       |
| RCEP C | 2024    | 2024           | *             | C!F2985       |
| RCEP C | 2025    | 2025           | *             | C!G2985       |
| RCEP C | 2026    | 2026           | *             | C!H2985       |
| RCEP C | 2027    | 2027           | *             | C!I2985       |
| RCEP D | 2022    | 2022           | *             | D!D2985       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP D | 2023    | 2023  | *             | D!E2985  |
| RCEP D | 2024    | 2024  | *             | D!F2985  |
| RCEP D | 2025    | 2025  | *             | D!G2985  |
| RCEP D | 2026    | 2026  | *             | D!H2985  |
| RCEP D | 2027    | 2027  | *             | D!I2985  |
| RCEP E | 2022    | 2022  | *             | E!D2988  |
| RCEP E | 2023    | 2023  | *             | E!E2988  |
| RCEP E | 2024    | 2024  | *             | E!F2988  |
| RCEP E | 2025    | 2025  | *             | E!G2988  |
| RCEP E | 2026    | 2026  | *             | E!H2988  |
| RCEP E | 2027    | 2027  | *             | E!I2988  |
| RCEP F | 2022    | 2022  | *             | F!D2985  |
| RCEP F | 2023    | 2023  | *             | F!E2985  |
| RCEP F | 2024    | 2024  | *             | F!F2985  |
| RCEP F | 2025    | 2025  | *             | F!G2985  |
| RCEP F | 2026    | 2026  | *             | F!H2985  |
| RCEP F | 2027    | 2027  | *             | F!I2985  |
| VIFTA  | 2024    | 2024  | *             | VI!F2782 |
| VIFTA  | 2025    | 2025  | *             | VI!G2782 |
| VIFTA  | 2026    | 2026  | *             | VI!H2782 |
| VIFTA  | 2027    | 2027  | *             | VI!I2782 |

### Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                                                                      |                     |                      |                                                                                                              |                                                 |
|---------|--------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| 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.                                       | Non vérifié – contrôle nécessaire               |
| 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.                                      | Non vérifié – contrôle nécessaire               |
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | ACFTA 50%, VN-LAO 50%: the preferential rate is equal to or higher than the MFN rate (50%) in the source tariff – claiming the FTA brings no saving. | MFN 50%             |                      | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non vérifié – contrôle nécessaire               |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 2404.91 has 2 lines; 2404.91.10 is distinguished from its siblings by: Nicotine chewing gum.                                              | 2404.91.90<br>Other | 31/2022/TT-BTC       | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non vérifié – contrôle nécessaire               |
| HS-004  | YELLOW | HS code introduced in the 2023 nomenclature                | 2404.91.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.              | MOI:<br>2404.91.10  | 31/2022/TT-BTC       | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.      | Non vérifié – contrôle nécessaire               |
| 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.                                               | Non vérifié – contrôle nécessaire               |
| 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).              | Non vérifié – contrôle nécessaire               |
| 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).                                  | Non vérifié – contrôle nécessaire               |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2404.91.10. This does NOT mean there is no risk.                                                         |                     |                      | Check the MOIT Trade Remedies Authority database.                                                            | Non vérifié – contrôle nécessaire               |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 50% for 2404.91.10 was checked against BT2026 (cell BT2026!N2991), basis 144/2024/NĐ-CP.                                                |                     | 144/2024/NĐ-CP       | Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.     | Vérifié par rapport au fichier tarifaire source |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.