Vietnam Tariff Intelligence

# Détail du SH 2404.92.90

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|---|---|
| **Code SH** | 2404.92.90 |
| **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 transdermal application: / - - - Other |
| **Unité** | kg |
| **Généré le** | 02/11/2026 21:15:27 |
| **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** | https://vietnamtariff.com/hs-code/24049290/ |

## 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!K2995 |
| Préférentiel (NPF) | 50 | 50% | 144/2024/NĐ-CP | 2024-11-01 | BT2026!N2995 |
| TVA | 10/8 | 10 / 8 (plusieurs taux) | 174/2025/NĐ-CP - PL2 | | BT2026!Q2995 |
| Taxe spéciale de consommation | 75 | 75% | 66/2025/QH15 | 2025-06-14 | BT2026!CG2995 |
| 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 (*) |

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|---|---|---|---|---|---|---|---|
| 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!E2982 |
| ATIGA | 2022 | 2022 | * | AT!E2943 |
| ATIGA | 2023 | 2023 | * | AT!F2943 |
| ATIGA | 2024 | 2024 | * | AT!G2943 |
| ATIGA | 2025 | 2025 | * | AT!H2943 |
| ATIGA | 2026 | 2026 | * | AT!I2943 |
| ATIGA | 2027 | 2027 | * | AT!J2943 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E2981 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F2981 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G2981 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H2981 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I2981 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J2981 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E2985 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F2985 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G2985 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H2985 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I2985 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J2985 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F2985 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 30 | AANZ!H2949 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F2945 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G2945 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H2945 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I2945 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J2945 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K2945 |
| VKFTA | 2022 | 2022 | 30 | VK!E2945 |
| VKFTA | 2023 | 2023 | 30 | VK!F2945 |
| VKFTA | 2024 | 2024 | 30 | VK!G2945 |
| VKFTA | 2025 | 2025 | 30 | VK!H2945 |
| VKFTA | 2026 | 2026 | 30 | VK!I2945 |
| VKFTA | 2027 | 2027 | 30 | VK!J2945 |
| VCFTA | 2022 | 2022 | * | VC!D2992 |
| VCFTA | 2023 | 2023 | * | VC!E2992 |
| VCFTA | 2024 | 2024 | * | VC!F2992 |
| VCFTA | 2025 | 2025 | * | VC!G2992 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | * | VC!H2992 |
| VCFTA | 2027 | 2027 | * | VC!I2992 |
| VN-EAEU | 2022 | 2022 | 30 | EAV!D2989 |
| VN-EAEU | 2023 | 2023 | 30 | EAV!E2989 |
| VN-EAEU | 2024 | 2024 | 30 | EAV!F2989 |
| VN-EAEU | 2025 | 2025 | 30 | EAV!G2989 |
| VN-EAEU | 2026 | 2026 | 30 | EAV!H2989 |
| VN-EAEU | 2027 | 2027 | 30 | EAV!I2989 |
| AHKFTA | 2022 | 2022 | * | AKH!D2997 |
| AHKFTA | 2023 | 2023 | * | AKH!E2997 |
| AHKFTA | 2024 | 2024 | * | AKH!F2997 |
| AHKFTA | 2025 | 2025 | * | AKH!G2997 |
| AHKFTA | 2026 | 2026 | * | AKH!H2997 |
| AHKFTA | 2027 | 2027 | * | AKH!I2997 |
| EVFTA | 2022 | 2022 | 40,6 | EV-NK!D2968 |
| EVFTA | 2023 | 2023 | 37,5 | EV-NK!E2968 |
| EVFTA | 2024 | 2024 | 34,3 | EV-NK!F2968 |
| EVFTA | 2025 | 2025 | 31,2 | EV-NK!G2968 |
| EVFTA | 2026 | 2026 | 28,1 | EV-NK!H2968 |
| EVFTA | 2027 | 2027 | 25 | EV-NK!I2968 |
| UKVFTA | 2022 | 2022 | 40,6 | UKV!D2970 |
| UKVFTA | 2023 | 2023 | 37,5 | UKV!E2970 |
| UKVFTA | 2024 | 2024 | 34,3 | UKV!F2970 |
| UKVFTA | 2025 | 2025 | 31,2 | UKV!G2970 |
| UKVFTA | 2026 | 2026 | 28,1 | UKV!H2970 |
| UKVFTA | 2027 | 2027 | 25 | UKV!I2970 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 22,5 | CPTPP!D2966 |
| CPTPP | (II) | 2022 (DERIVED) | 20,6 | CPTPP!E2966 |
| CPTPP | (III) | 2023 (DERIVED) | 18,7 | CPTPP!F2966 |
| CPTPP | (IV) | 2024 (DERIVED) | 16,8 | CPTPP!G2966 |
| CPTPP | (V) | 2025 (DERIVED) | 15 | CPTPP!H2966 |
| CPTPP | (VI) | 2026 (DERIVED) | 13,1 | CPTPP!I2966 |
| CPTPP | (VII) | 2027 (DERIVED) | 11,2 | CPTPP!J2966 |
| RCEP A | 2022 | 2022 | * | RCEPT-A!D2989 |
| RCEP A | 2023 | 2023 | * | RCEPT-A!E2989 |
| RCEP A | 2024 | 2024 | * | RCEPT-A!F2989 |
| RCEP A | 2025 | 2025 | * | RCEPT-A!G2989 |
| RCEP A | 2026 | 2026 | * | RCEPT-A!H2989 |
| RCEP A | 2027 | 2027 | * | RCEPT-A!I2989 |
| RCEP B | 2022 | 2022 | * | B!D2989 |
| RCEP B | 2023 | 2023 | * | B!E2989 |
| RCEP B | 2024 | 2024 | * | B!F2989 |
| RCEP B | 2025 | 2025 | * | B!G2989 |
| RCEP B | 2026 | 2026 | * | B!H2989 |
| RCEP B | 2027 | 2027 | * | B!I2989 |
| RCEP C | 2022 | 2022 | * | C!D2989 |
| RCEP C | 2023 | 2023 | * | C!E2989 |
| RCEP C | 2024 | 2024 | * | C!F2989 |
| RCEP C | 2025 | 2025 | * | C!G2989 |
| RCEP C | 2026 | 2026 | * | C!H2989 |
| RCEP C | 2027 | 2027 | * | C!I2989 |
| RCEP D | 2022 | 2022 | * | D!D2989 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E2989 |
| RCEP D | 2024 | 2024 | * | D!F2989 |
| RCEP D | 2025 | 2025 | * | D!G2989 |
| RCEP D | 2026 | 2026 | * | D!H2989 |
| RCEP D | 2027 | 2027 | * | D!I2989 |
| RCEP E | 2022 | 2022 | * | E!D2992 |
| RCEP E | 2023 | 2023 | * | E!E2992 |
| RCEP E | 2024 | 2024 | * | E!F2992 |
| RCEP E | 2025 | 2025 | * | E!G2992 |
| RCEP E | 2026 | 2026 | * | E!H2992 |
| RCEP E | 2027 | 2027 | * | E!I2992 |
| RCEP F | 2022 | 2022 | * | F!D2989 |
| RCEP F | 2023 | 2023 | * | F!E2989 |
| RCEP F | 2024 | 2024 | * | F!F2989 |
| RCEP F | 2025 | 2025 | * | F!G2989 |
| RCEP F | 2026 | 2026 | * | F!H2989 |
| RCEP F | 2027 | 2027 | * | F!I2989 |
| VIFTA | 2024 | 2024 | * | VI!F2786 |
| VIFTA | 2025 | 2025 | * | VI!G2786 |
| VIFTA | 2026 | 2026 | * | VI!H2786 |
| VIFTA | 2027 | 2027 | * | VI!I2786 |

## 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 2404.92 has 2 lines; 2404.92.90 is distinguished from its siblings by: Other. | 2404.92.10 Nicotine patch | 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 | 2404.92.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 2404.92.90 | 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 2404.92.90. 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 2404.92.90 was checked against BT2026 (cell BT2026!N2995), 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.