Vietnam Tariff Intelligence

HS 2401.20.90 detail

HS code	2401.20.90
Description	Unmanufactured tobacco; tobacco refuse / - Tobacco, partly or wholly stemmed/ stripped: / - - Other
Unit	kg
Generated	06/11/2026 02:56:38
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/24012090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45 (NHN: 135)	45% · out-of-quota 135%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2944
Preferential (MFN)	30 (NHN: 90)	30% · out-of-quota 90%	26/2023/NĐ-CP	2023-07-15	BT2026!N2944
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2944
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
VN-LAO	0 (NHN: 90)	0% · out-of-quota 90%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VN-CAM	0	0%	FTA schedule (period)	2026	S		Ad valorem
EVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	16,3; M: 24,5	16.3% · M: 24.5%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VCFTA	30	30%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VKFTA	30	30%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	Q	Q	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Needs interpretation
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
ATIGA	*	* not eligible	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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)		50	AC!E2928
ATIGA	2022	2022	*	AT!E2889
ATIGA	2023	2023	*	AT!F2889
ATIGA	2024	2024	*	AT!G2889
ATIGA	2025	2025	*	AT!H2889
ATIGA	2026	2026	*	AT!I2889
ATIGA	2027	2027	*	AT!J2889
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E2927
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F2927

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G2927
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H2927
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I2927
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J2927
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E2931
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F2931
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G2931
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H2931
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I2931
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J2931
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F2931
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2895
AIFTA	30/12/2022	2022	*	AI!F2891
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G2891
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H2891
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I2891
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J2891
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K2891
VKFTA	2022	2022	30	VK!E2891
VKFTA	2023	2023	30	VK!F2891
VKFTA	2024	2024	30	VK!G2891
VKFTA	2025	2025	30	VK!H2891
VKFTA	2026	2026	30	VK!I2891
VKFTA	2027	2027	30	VK!J2891
VCFTA	2022	2022	30	VC!D2938
VCFTA	2023	2023	30	VC!E2938

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	30	VC!F2938
VCFTA	2025	2025	30	VC!G2938
VCFTA	2026	2026	30	VC!H2938
VCFTA	2027	2027	30	VC!I2938
VN-EAEU	2022	2022	Q	EAV!D2935
VN-EAEU	2023	2023	Q	EAV!E2935
VN-EAEU	2024	2024	Q	EAV!F2935
VN-EAEU	2025	2025	Q	EAV!G2935
VN-EAEU	2026	2026	Q	EAV!H2935
VN-EAEU	2027	2027	Q	EAV!I2935
AHKFTA	2022	2022	*	AKH!D2943
AHKFTA	2023	2023	*	AKH!E2943
AHKFTA	2024	2024	*	AKH!F2943
AHKFTA	2025	2025	*	AKH!G2943
AHKFTA	2026	2026	*	AKH!H2943
AHKFTA	2027	2027	*	AKH!I2943
EVFTA	2022	2022	21,8	EV-NK!D2914
EVFTA	2023	2023	19	EV-NK!E2914
EVFTA	2024	2024	16,3	EV-NK!F2914
EVFTA	2025	2025	13,6	EV-NK!G2914
EVFTA	2026	2026	10,9	EV-NK!H2914
EVFTA	2027	2027	8,1	EV-NK!I2914
UKVFTA	2022	2022	21,8	UKV!D2916
UKVFTA	2023	2023	19	UKV!E2916
UKVFTA	2024	2024	16,3	UKV!F2916
UKVFTA	2025	2025	13,6	UKV!G2916

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	10,9	UKV!H2916
UKVFTA	2027	2027	8,1	UKV!I2916
VN-CAM	2025	2025	0	VNCAM!D51
VN-CAM	2026	2026	0	VNCAM!E51
CPTPP	(I)	2021 (DERIVED)	57,2	CPTPP!D2912
CPTPP	(II)	2022 (DERIVED)	49	CPTPP!E2912
CPTPP	(III)	2023 (DERIVED)	40,9	CPTPP!F2912
CPTPP	(IV)	2024 (DERIVED)	32,7	CPTPP!G2912
CPTPP	(V)	2025 (DERIVED)	24,5	CPTPP!H2912
CPTPP	(VI)	2026 (DERIVED)	16,3	CPTPP!I2912
CPTPP	(VII)	2027 (DERIVED)	8,1	CPTPP!J2912
RCEP A	2022	2022	*	RCEPT-A!D2935
RCEP A	2023	2023	*	RCEPT-A!E2935
RCEP A	2024	2024	*	RCEPT-A!F2935
RCEP A	2025	2025	*	RCEPT-A!G2935
RCEP A	2026	2026	*	RCEPT-A!H2935
RCEP A	2027	2027	*	RCEPT-A!I2935
RCEP B	2022	2022	*	B!D2935
RCEP B	2023	2023	*	B!E2935
RCEP B	2024	2024	*	B!F2935
RCEP B	2025	2025	*	B!G2935
RCEP B	2026	2026	*	B!H2935
RCEP B	2027	2027	*	B!I2935
RCEP C	2022	2022	*	C!D2935
RCEP C	2023	2023	*	C!E2935
RCEP C	2024	2024	*	C!F2935

FTA	Period	Year	Source value	Source
RCEP C	2025	2025	*	C!G2935
RCEP C	2026	2026	*	C!H2935
RCEP C	2027	2027	*	C!I2935
RCEP D	2022	2022	*	D!D2935
RCEP D	2023	2023	*	D!E2935
RCEP D	2024	2024	*	D!F2935
RCEP D	2025	2025	*	D!G2935
RCEP D	2026	2026	*	D!H2935
RCEP D	2027	2027	*	D!I2935
RCEP E	2022	2022	*	E!D2938
RCEP E	2023	2023	*	E!E2938
RCEP E	2024	2024	*	E!F2938
RCEP E	2025	2025	*	E!G2938
RCEP E	2026	2026	*	E!H2938
RCEP E	2027	2027	*	E!I2938
RCEP F	2022	2022	*	F!D2935
RCEP F	2023	2023	*	F!E2935
RCEP F	2024	2024	*	F!F2935
RCEP F	2025	2025	*	F!G2935
RCEP F	2026	2026	*	F!H2935
RCEP F	2027	2027	*	F!I2935
VIFTA	2024	2024	*	VI!F2735
VIFTA	2025	2025	*	VI!G2735
VIFTA	2026	2026	*	VI!H2735
VIFTA	2027	2027	*	VI!I2735

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hạn ngạch thuế quan (12/2018/TT-BTC)		12/2018/TT-BTC	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
FTA-005	YELLOW	Tariff quota (MFN)	MFN rate "30 (NHN: 90)": in-quota 30%, out-of-quota 90%.		12/2018/TT-BCT	Confirm tariff-quota allocation before budgeting.	Not verified – check required
FTA-005	YELLOW	Tariff quota (NKTT)	NKTT rate "45 (NHN: 135)": in-quota 45%, out-of-quota 135%.		12/2018/TT-BCT	Confirm tariff-quota allocation before budgeting.	Not verified – check required
FTA-005	YELLOW	Tariff quota (VN-LAO)	VN-LAO rate "0 (NHN: 90)": in-quota 0%, out-of-quota 90%.		12/2018/TT-BCT	Confirm tariff-quota allocation before budgeting.	Not verified – check required
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "16,3; M: 24,5" has a general 16.3% and an "M:" 24.5% 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.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "16,3; M: 24,5", the FTA schedule for period (VI) shows "16,3".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	VCFTA 30%, VKFTA 30%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2401.20 has 6 lines; 2401.20.90 is distinguished from its siblings by: Other.	2401.20.10 Virginia type, flue-cured; 2401.20.20 Virginia type, other than flue-cured; 2401.20.30 Oriental type; 2401.20.40 Burley type; 2401.20.50 Other, flue-cured	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 2401.20.90. 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 30% · out-of-quota 90% for 2401.20.90 was checked against BT2026 (cell BT2026!N2944), 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
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)
Hạn ngạch thuế quan (12/2018/TT-BTC)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)

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.