

HS 2403.11.90 detail

|                     |                                                                                                                                                                                                                                                                                                                       |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 2403.11.90                                                                                                                                                                                                                                                                                                            |
| Description         | 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: / - - Water pipe tobacco specified in Subheading Note 1 to this Chapter: / - - - Other |
| Unit                | kg                                                                                                                                                                                                                                                                                                                    |
| Generated           | 01/11/2026 06:34:45                                                                                                                                                                                                                                                                                                   |
| 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                | <a href="https://vietnamtariff.com/hs-code/24031190/">https://vietnamtariff.com/hs-code/24031190/</a>                                                                                                                                                                                                                 |

Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis          | effective  | Source        |
|----------------------|--------------|------------------------|----------------------|------------|---------------|
| Ordinary import duty | 45           | 45%                    | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K2961  |
| Preferential (MFN)   | 30           | 30%                    | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N2961  |
| VAT                  | 10/8         | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL2 |            | BT2026!Q2961  |
| Excise tax           | 75           | 75%                    | 66/2025/QH15         | 2025-06-14 | BT2026!CG2961 |
| 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 |
|-----|--------------|------|------------|--------|-----------------|-------------|--------|
|-----|--------------|------|------------|--------|-----------------|-------------|--------|

|                |             |                |                     |                                        |                                   |                |                  |
|----------------|-------------|----------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------------|
| CPTPP          | 13,1; M: 15 | 13.1% · M: 15% | Consolidated BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem       |
| EVFTA          | 16,8        | 16.8%          | Consolidated BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem       |
| UKVFTA         | 16,8        | 16.8%          | Consolidated BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem       |
| AANZFTA        | 30          | 30%            | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem       |
| VKFTA          | 30          | 30%            | Consolidated BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem       |
| VN-EAEU        | 30          | 30%            | Consolidated BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem       |
| VN-LAO         | 30          | 30%            | Consolidated BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem       |
| VNCU           | 30          | 30%            | Consolidated BT2026 | 2023 - 2027                            | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Ad valorem       |
| VN-CAM         |             | No data        | No data             |                                        | S                                 | 56/2026/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 (*) |
| 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 (*) |
| VCFTA          | * | * not eligible | Consolidated BT2026 | 2026                  | VC                                | 112/2022/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!E2947 |
| ATIGA | 2022                                   | 2022 | *            | AT!E2908 |
| ATIGA | 2023                                   | 2023 | *            | AT!F2908 |
| ATIGA | 2024                                   | 2024 | *            | AT!G2908 |
| ATIGA | 2025                                   | 2025 | *            | AT!H2908 |
| ATIGA | 2026                                   | 2026 | *            | AT!I2908 |
| ATIGA | 2027                                   | 2027 | *            | AT!J2908 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | *            | AJ!E2946 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | *            | AJ!F2946 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | *            | AJ!G2946 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | *            | AJ!H2946 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | *            | AJ!I2946   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | *            | AJ!J2946   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | *            | VJ!E2950   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | *            | VJ!F2950   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | *            | VJ!G2950   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | *            | VJ!H2950   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | *            | VJ!I2950   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | *            | VJ!J2950   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | *            | AK!F2950   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 30           | AANZ!H2914 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F2910   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G2910   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H2910   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I2910   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J2910   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K2910   |
| VKFTA   | 2022                                   | 2022 | 30           | VK!E2910   |
| VKFTA   | 2023                                   | 2023 | 30           | VK!F2910   |
| VKFTA   | 2024                                   | 2024 | 30           | VK!G2910   |
| VKFTA   | 2025                                   | 2025 | 30           | VK!H2910   |
| VKFTA   | 2026                                   | 2026 | 30           | VK!I2910   |
| VKFTA   | 2027                                   | 2027 | 30           | VK!J2910   |
| VCFTA   | 2022                                   | 2022 | *            | VC!D2957   |
| VCFTA   | 2023                                   | 2023 | *            | VC!E2957   |
| VCFTA   | 2024                                   | 2024 | *            | VC!F2957   |
| VCFTA   | 2025                                   | 2025 | *            | VC!G2957   |

| FTA     | Period      | Year | Source value | Source      |
|---------|-------------|------|--------------|-------------|
| VCFTA   | 2026        | 2026 | *            | VC!H2957    |
| VCFTA   | 2027        | 2027 | *            | VC!I2957    |
| VN-EAEU | 2022        | 2022 | 30           | EAV!D2954   |
| VN-EAEU | 2023        | 2023 | 30           | EAV!E2954   |
| VN-EAEU | 2024        | 2024 | 30           | EAV!F2954   |
| VN-EAEU | 2025        | 2025 | 30           | EAV!G2954   |
| VN-EAEU | 2026        | 2026 | 30           | EAV!H2954   |
| VN-EAEU | 2027        | 2027 | 30           | EAV!I2954   |
| VNCU    | 2022        | 2022 | 30           | VNCU!D527   |
| VNCU    | 2023 - 2027 |      | 30           | VNCU!E527   |
| AHKFTA  | 2022        | 2022 | *            | AKH!D2962   |
| AHKFTA  | 2023        | 2023 | *            | AKH!E2962   |
| AHKFTA  | 2024        | 2024 | *            | AKH!F2962   |
| AHKFTA  | 2025        | 2025 | *            | AKH!G2962   |
| AHKFTA  | 2026        | 2026 | *            | AKH!H2962   |
| AHKFTA  | 2027        | 2027 | *            | AKH!I2962   |
| EVFTA   | 2022        | 2022 | 24,3         | EV-NK!D2933 |
| EVFTA   | 2023        | 2023 | 22,5         | EV-NK!E2933 |
| EVFTA   | 2024        | 2024 | 20,6         | EV-NK!F2933 |
| EVFTA   | 2025        | 2025 | 18,7         | EV-NK!G2933 |
| EVFTA   | 2026        | 2026 | 16,8         | EV-NK!H2933 |
| EVFTA   | 2027        | 2027 | 15           | EV-NK!I2933 |
| UKVFTA  | 2022        | 2022 | 24,3         | UKV!D2935   |
| UKVFTA  | 2023        | 2023 | 22,5         | UKV!E2935   |
| UKVFTA  | 2024        | 2024 | 20,6         | UKV!F2935   |
| UKVFTA  | 2025        | 2025 | 18,7         | UKV!G2935   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2026   | 2026           | 16,8         | UKV!H2935     |
| UKVFTA | 2027   | 2027           | 15           | UKV!I2935     |
| CPTPP  | (I)    | 2021 (DERIVED) | 22,5         | CPTPP!D2931   |
| CPTPP  | (II)   | 2022 (DERIVED) | 20,6         | CPTPP!E2931   |
| CPTPP  | (III)  | 2023 (DERIVED) | 18,7         | CPTPP!F2931   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 16,8         | CPTPP!G2931   |
| CPTPP  | (V)    | 2025 (DERIVED) | 15           | CPTPP!H2931   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 13,1         | CPTPP!I2931   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 11,2         | CPTPP!J2931   |
| RCEP A | 2022   | 2022           | *            | RCEPT-A!D2954 |
| RCEP A | 2023   | 2023           | *            | RCEPT-A!E2954 |
| RCEP A | 2024   | 2024           | *            | RCEPT-A!F2954 |
| RCEP A | 2025   | 2025           | *            | RCEPT-A!G2954 |
| RCEP A | 2026   | 2026           | *            | RCEPT-A!H2954 |
| RCEP A | 2027   | 2027           | *            | RCEPT-A!I2954 |
| RCEP B | 2022   | 2022           | *            | B!D2954       |
| RCEP B | 2023   | 2023           | *            | B!E2954       |
| RCEP B | 2024   | 2024           | *            | B!F2954       |
| RCEP B | 2025   | 2025           | *            | B!G2954       |
| RCEP B | 2026   | 2026           | *            | B!H2954       |
| RCEP B | 2027   | 2027           | *            | B!I2954       |
| RCEP C | 2022   | 2022           | *            | C!D2954       |
| RCEP C | 2023   | 2023           | *            | C!E2954       |
| RCEP C | 2024   | 2024           | *            | C!F2954       |
| RCEP C | 2025   | 2025           | *            | C!G2954       |
| RCEP C | 2026   | 2026           | *            | C!H2954       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP C | 2027   | 2027 | *            | C!I2954  |
| RCEP D | 2022   | 2022 | *            | D!D2954  |
| RCEP D | 2023   | 2023 | *            | D!E2954  |
| RCEP D | 2024   | 2024 | *            | D!F2954  |
| RCEP D | 2025   | 2025 | *            | D!G2954  |
| RCEP D | 2026   | 2026 | *            | D!H2954  |
| RCEP D | 2027   | 2027 | *            | D!I2954  |
| RCEP E | 2022   | 2022 | *            | E!D2957  |
| RCEP E | 2023   | 2023 | *            | E!E2957  |
| RCEP E | 2024   | 2024 | *            | E!F2957  |
| RCEP E | 2025   | 2025 | *            | E!G2957  |
| RCEP E | 2026   | 2026 | *            | E!H2957  |
| RCEP E | 2027   | 2027 | *            | E!I2957  |
| RCEP F | 2022   | 2022 | *            | F!D2954  |
| RCEP F | 2023   | 2023 | *            | F!E2954  |
| RCEP F | 2024   | 2024 | *            | F!F2954  |
| RCEP F | 2025   | 2025 | *            | F!G2954  |
| RCEP F | 2026   | 2026 | *            | F!H2954  |
| RCEP F | 2027   | 2027 | *            | F!I2954  |
| VIFTA  | 2024   | 2024 | *            | VI!F2752 |
| VIFTA  | 2025   | 2025 | *            | VI!G2752 |
| VIFTA  | 2026   | 2026 | *            | VI!H2752 |
| VIFTA  | 2027   | 2027 | *            | VI!I2752 |

### Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|

|         |        |                                                      |                                                                                                                                                                                                     |                                      |                      |                                                                                                              |                                                   |
|---------|--------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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 |
| 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.                                       | Not verified – check required                     |
| 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.                                      | Not verified – check required                     |
| FTA-013 | YELLOW | FTA rate not lower than MFN                          | AANZFTA 30%, VKFTA 30%, VN-EAEU 30%, VN-LAO 30%, VNCU 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                     |
| HS-003  | YELLOW | Classification Review Required – similar lines exist | Subheading 2403.11 has 2 lines; 2403.11.90 is distinguished from its siblings by: Other.                                                                                                            | 2403.11.10<br>Packed for retail sale | 31/2022/TT-BTC       | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Not verified – check required                     |
| HS-004  | YELLOW | HS code introduced in the 2023 nomenclature          | 2403.11.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.                                                             | MOI:<br>2403.11.90                   | 31/2022/TT-BTC       | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.      | 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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL2: Thuế 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).              | Not verified – check required                     |
| 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).                                  | Not verified – check required                     |

|        |       |                                                            |                                                                                                      |  |               |                                                                                                          |                                        |
|--------|-------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| TR-004 | GRAY  | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2403.11.90. 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% for 2403.11.90 was checked against BT2026 (cell BT2026!N2961), 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) |
| 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.