Vietnam Tariff Intelligence

HS 2403.91.90 detail

HS code	2403.91.90
Description	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences / - Other: / - - “Homogenised’’ or “reconstituted” tobacco: / - - - Other
Unit	kg
Generated	03/11/2026 09:06:38
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/24039190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	105	105%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2973
Preferential (MFN)	70	70%	26/2023/NĐ-CP	2023-07-15	BT2026!N2973
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q2973
Excise tax	75	75%	66/2025/QH15	2025-06-14	BT2026!CG2973
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
EVFTA	28,1	28.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	28,1	28.1%	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
VNCU	45	45%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	50	50%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-LAO	70	70%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
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 (*)
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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AC!E2959
ATIGA	2022	2022	*	AT!E2920
ATIGA	2023	2023	*	AT!F2920
ATIGA	2024	2024	*	AT!G2920
ATIGA	2025	2025	*	AT!H2920
ATIGA	2026	2026	*	AT!I2920
ATIGA	2027	2027	*	AT!J2920
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E2958
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F2958

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G2958
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H2958
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I2958
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J2958
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E2962
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F2962
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G2962
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H2962
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I2962
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J2962
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F2962
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		30	AANZ!H2926
AIFTA	30/12/2022	2022	*	AI!F2922
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G2922
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H2922
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I2922
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J2922
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K2922
VKFTA	2022	2022	30	VK!E2922
VKFTA	2023	2023	30	VK!F2922
VKFTA	2024	2024	30	VK!G2922
VKFTA	2025	2025	30	VK!H2922
VKFTA	2026	2026	30	VK!I2922
VKFTA	2027	2027	30	VK!J2922
VCFTA	2022	2022	*	VC!D2969
VCFTA	2023	2023	*	VC!E2969

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F2969
VCFTA	2025	2025	*	VC!G2969
VCFTA	2026	2026	*	VC!H2969
VCFTA	2027	2027	*	VC!I2969
VN-EAEU	2022	2022	30	EAV!D2966
VN-EAEU	2023	2023	30	EAV!E2966
VN-EAEU	2024	2024	30	EAV!F2966
VN-EAEU	2025	2025	30	EAV!G2966
VN-EAEU	2026	2026	30	EAV!H2966
VN-EAEU	2027	2027	30	EAV!I2966
VNCU	2022	2022	48	VNCU!D531
VNCU	2023 - 2027		45	VNCU!E531
AHKFTA	2022	2022	*	AKH!D2974
AHKFTA	2023	2023	*	AKH!E2974
AHKFTA	2024	2024	*	AKH!F2974
AHKFTA	2025	2025	*	AKH!G2974
AHKFTA	2026	2026	*	AKH!H2974
AHKFTA	2027	2027	*	AKH!I2974
EVFTA	2022	2022	40,6	EV-NK!D2945
EVFTA	2023	2023	37,5	EV-NK!E2945
EVFTA	2024	2024	34,3	EV-NK!F2945
EVFTA	2025	2025	31,2	EV-NK!G2945
EVFTA	2026	2026	28,1	EV-NK!H2945
EVFTA	2027	2027	25	EV-NK!I2945
UKVFTA	2022	2022	40,6	UKV!D2947
UKVFTA	2023	2023	37,5	UKV!E2947

FTA	Period	Year	Source value	Source
UKVFTA	2024	2024	34,3	UKV!F2947
UKVFTA	2025	2025	31,2	UKV!G2947
UKVFTA	2026	2026	28,1	UKV!H2947
UKVFTA	2027	2027	25	UKV!I2947
CPTPP	(I)	2021 (DERIVED)	22,5	CPTPP!D2943
CPTPP	(II)	2022 (DERIVED)	20,6	CPTPP!E2943
CPTPP	(III)	2023 (DERIVED)	18,7	CPTPP!F2943
CPTPP	(IV)	2024 (DERIVED)	16,8	CPTPP!G2943
CPTPP	(V)	2025 (DERIVED)	15	CPTPP!H2943
CPTPP	(VI)	2026 (DERIVED)	13,1	CPTPP!I2943
CPTPP	(VII)	2027 (DERIVED)	11,2	CPTPP!J2943
RCEP A	2022	2022	*	RCEPT-A!D2966
RCEP A	2023	2023	*	RCEPT-A!E2966
RCEP A	2024	2024	*	RCEPT-A!F2966
RCEP A	2025	2025	*	RCEPT-A!G2966
RCEP A	2026	2026	*	RCEPT-A!H2966
RCEP A	2027	2027	*	RCEPT-A!I2966
RCEP B	2022	2022	*	B!D2966
RCEP B	2023	2023	*	B!E2966
RCEP B	2024	2024	*	B!F2966
RCEP B	2025	2025	*	B!G2966
RCEP B	2026	2026	*	B!H2966
RCEP B	2027	2027	*	B!I2966
RCEP C	2022	2022	*	C!D2966
RCEP C	2023	2023	*	C!E2966
RCEP C	2024	2024	*	C!F2966

FTA	Period	Year	Source value	Source
RCEP C	2025	2025	*	C!G2966
RCEP C	2026	2026	*	C!H2966
RCEP C	2027	2027	*	C!I2966
RCEP D	2022	2022	*	D!D2966
RCEP D	2023	2023	*	D!E2966
RCEP D	2024	2024	*	D!F2966
RCEP D	2025	2025	*	D!G2966
RCEP D	2026	2026	*	D!H2966
RCEP D	2027	2027	*	D!I2966
RCEP E	2022	2022	*	E!D2969
RCEP E	2023	2023	*	E!E2969
RCEP E	2024	2024	*	E!F2969
RCEP E	2025	2025	*	E!G2969
RCEP E	2026	2026	*	E!H2969
RCEP E	2027	2027	*	E!I2969
RCEP F	2022	2022	*	F!D2966
RCEP F	2023	2023	*	F!E2966
RCEP F	2024	2024	*	F!F2966
RCEP F	2025	2025	*	F!G2966
RCEP F	2026	2026	*	F!H2966
RCEP F	2027	2027	*	F!I2966
VIFTA	2024	2024	56.7	VI!F2764
VIFTA	2025	2025	53.3	VI!G2764
VIFTA	2026	2026	50	VI!H2764
VIFTA	2027	2027	50	VI!I2764

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
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-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	VN-LAO 70%: the preferential rate is equal to or higher than the MFN rate (70%) in the source tariff – claiming the FTA brings no saving.	MFN 70%		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 2403.91 has 2 lines; 2403.91.90 is distinguished from its siblings by: Other.	2403.91.10 Packed for retail sale	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 "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).	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2403.91.90. 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 70% for 2403.91.90 was checked against BT2026 (cell BT2026!N2973), 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)
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.