Vietnam Tariff Intelligence

HS 2403.91 detail

HS code	2403.91
Description	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences / - Other: / - - “Homogenised’’ or “reconstituted” tobacco:
Unit	
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Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/240391/

2 tariff lines under 2403.91

HS code	Description	Unit	Ordinary import duty	MFN	VAT
2403.91.10	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences / - Other: / - - “Homogenised’’ or “reconstituted” tobacco: / - - - Packed for retail sale	kg	75%	50%	10 / 8 (several rates)
2403.91.90	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences / - Other: / - - “Homogenised’’ or “reconstituted” tobacco: / - - - Other	kg	105%	70%	10 / 8 (several rates)

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.