Vietnam Tariff Intelligence

HS 2401.10.90 detail

HS code	2401.10.90
Description	Unmanufactured tobacco; tobacco refuse / - Tobacco, not stemmed/stripped: / - - Other
Unit	kg
Generated	12/11/2026 14:50:52
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/24011090/

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!K2937
Preferential (MFN)	30 (NHN: 90)	30% · out-of-quota 90%	26/2023/NĐ-CP	2023-07-15	BT2026!N2937
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2937
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
VNCU	15	15%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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
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
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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E2921
ATIGA	2022	2022	*	AT!E2882
ATIGA	2023	2023	*	AT!F2882
ATIGA	2024	2024	*	AT!G2882
ATIGA	2025	2025	*	AT!H2882
ATIGA	2026	2026	*	AT!I2882
ATIGA	2027	2027	*	AT!J2882
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E2920
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F2920

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G2920
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H2920
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I2920
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J2920
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E2924
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F2924
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G2924
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H2924
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I2924
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J2924
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F2924
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2888
AIFTA	30/12/2022	2022	*	AI!F2884
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G2884
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H2884
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I2884
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J2884
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K2884
VKFTA	2022	2022	30	VK!E2884
VKFTA	2023	2023	30	VK!F2884
VKFTA	2024	2024	30	VK!G2884
VKFTA	2025	2025	30	VK!H2884
VKFTA	2026	2026	30	VK!I2884
VKFTA	2027	2027	30	VK!J2884
VCFTA	2022	2022	*	VC!D2931
VCFTA	2023	2023	*	VC!E2931

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F2931
VCFTA	2025	2025	*	VC!G2931
VCFTA	2026	2026	*	VC!H2931
VCFTA	2027	2027	*	VC!I2931
VN-EAEU	2022	2022	Q	EAV!D2928
VN-EAEU	2023	2023	Q	EAV!E2928
VN-EAEU	2024	2024	Q	EAV!F2928
VN-EAEU	2025	2025	Q	EAV!G2928
VN-EAEU	2026	2026	Q	EAV!H2928
VN-EAEU	2027	2027	Q	EAV!I2928
VNCU	2022	2022	18	VNCU!D511
VNCU	2023 - 2027		15	VNCU!E511
AHKFTA	2022	2022	*	AKH!D2936
AHKFTA	2023	2023	*	AKH!E2936
AHKFTA	2024	2024	*	AKH!F2936
AHKFTA	2025	2025	*	AKH!G2936
AHKFTA	2026	2026	*	AKH!H2936
AHKFTA	2027	2027	*	AKH!I2936
EVFTA	2022	2022	21,8	EV-NK!D2907
EVFTA	2023	2023	19	EV-NK!E2907
EVFTA	2024	2024	16,3	EV-NK!F2907
EVFTA	2025	2025	13,6	EV-NK!G2907
EVFTA	2026	2026	10,9	EV-NK!H2907
EVFTA	2027	2027	8,1	EV-NK!I2907
UKVFTA	2022	2022	21,8	UKV!D2909
UKVFTA	2023	2023	19	UKV!E2909

FTA	Period	Year	Source value	Source
UKVFTA	2024	2024	16,3	UKV!F2909
UKVFTA	2025	2025	13,6	UKV!G2909
UKVFTA	2026	2026	10,9	UKV!H2909
UKVFTA	2027	2027	8,1	UKV!I2909
VN-CAM	2025	2025	0	VNCAM!D44
VN-CAM	2026	2026	0	VNCAM!E44
CPTPP	(I)	2021 (DERIVED)	57,2	CPTPP!D2905
CPTPP	(II)	2022 (DERIVED)	49	CPTPP!E2905
CPTPP	(III)	2023 (DERIVED)	40,9	CPTPP!F2905
CPTPP	(IV)	2024 (DERIVED)	32,7	CPTPP!G2905
CPTPP	(V)	2025 (DERIVED)	24,5	CPTPP!H2905
CPTPP	(VI)	2026 (DERIVED)	16,3	CPTPP!I2905
CPTPP	(VII)	2027 (DERIVED)	8,1	CPTPP!J2905
RCEP A	2022	2022	*	RCEPT-A!D2928
RCEP A	2023	2023	*	RCEPT-A!E2928
RCEP A	2024	2024	*	RCEPT-A!F2928
RCEP A	2025	2025	*	RCEPT-A!G2928
RCEP A	2026	2026	*	RCEPT-A!H2928
RCEP A	2027	2027	*	RCEPT-A!I2928
RCEP B	2022	2022	*	B!D2928
RCEP B	2023	2023	*	B!E2928
RCEP B	2024	2024	*	B!F2928
RCEP B	2025	2025	*	B!G2928
RCEP B	2026	2026	*	B!H2928
RCEP B	2027	2027	*	B!I2928
RCEP C	2022	2022	*	C!D2928

FTA	Period	Year	Source value	Source
RCEP C	2023	2023	*	C!E2928
RCEP C	2024	2024	*	C!F2928
RCEP C	2025	2025	*	C!G2928
RCEP C	2026	2026	*	C!H2928
RCEP C	2027	2027	*	C!I2928
RCEP D	2022	2022	*	D!D2928
RCEP D	2023	2023	*	D!E2928
RCEP D	2024	2024	*	D!F2928
RCEP D	2025	2025	*	D!G2928
RCEP D	2026	2026	*	D!H2928
RCEP D	2027	2027	*	D!I2928
RCEP E	2022	2022	*	E!D2931
RCEP E	2023	2023	*	E!E2931
RCEP E	2024	2024	*	E!F2931
RCEP E	2025	2025	*	E!G2931
RCEP E	2026	2026	*	E!H2931
RCEP E	2027	2027	*	E!I2931
RCEP F	2022	2022	*	F!D2928
RCEP F	2023	2023	*	F!E2928
RCEP F	2024	2024	*	F!F2928
RCEP F	2025	2025	*	F!G2928
RCEP F	2026	2026	*	F!H2928
RCEP F	2027	2027	*	F!I2928
VIFTA	2024	2024	*	VI!F2728
VIFTA	2025	2025	*	VI!G2728
VIFTA	2026	2026	*	VI!H2728

FTA	Period	Year	Source value	Source
VIFTA	2027	2027	*	VI!I2728

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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2401.10 has 5 lines; 2401.10.90 is distinguished from its siblings by: Other.	2401.10.10 Virginia type, flue-cured; 2401.10.20 Virginia type, other than flue-cured; 2401.10.40 Burley type; 2401.10.50 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 2401.10.90. 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 2401.10.90 was checked against BT2026 (cell BT2026!N2937), 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)

Item policy
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.