Vietnam Tariff Intelligence

# HS 2403.91.10 detail

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|---|---|
| **HS code** | 2403.91.10 |
| **Description** | Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences / - Other: / - - “Homogenised’’ or “reconstituted” tobacco: / - - - Packed for retail sale |
| **Unit** | kg |
| **Generated** | 06/11/2026 01:30:56 |
| **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/24039110/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 75 | 75% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2972 |
| Preferential (MFN) | 50 | 50% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2972 |
| VAT | 10/8 | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL2 | | BT2026!Q2972 |
| Excise tax | 75 | 75% | 66/2025/QH15 | 2025-06-14 | BT2026!CG2972 |
| 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 | 40 | 40% | 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 |
| VN-LAO | 50 | 50% | 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 (*) |
| 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!E2958 |
| ATIGA | 2022 | 2022 | * | AT!E2919 |
| ATIGA | 2023 | 2023 | * | AT!F2919 |
| ATIGA | 2024 | 2024 | * | AT!G2919 |
| ATIGA | 2025 | 2025 | * | AT!H2919 |
| ATIGA | 2026 | 2026 | * | AT!I2919 |
| ATIGA | 2027 | 2027 | * | AT!J2919 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E2957 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F2957 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G2957 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H2957 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I2957 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J2957 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E2961 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F2961 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G2961 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H2961 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I2961 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J2961 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F2961 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 30 | AANZ!H2925 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F2921 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G2921 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H2921 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I2921 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J2921 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K2921 |
| VKFTA | 2022 | 2022 | 30 | VK!E2921 |
| VKFTA | 2023 | 2023 | 30 | VK!F2921 |
| VKFTA | 2024 | 2024 | 30 | VK!G2921 |
| VKFTA | 2025 | 2025 | 30 | VK!H2921 |
| VKFTA | 2026 | 2026 | 30 | VK!I2921 |
| VKFTA | 2027 | 2027 | 30 | VK!J2921 |
| VCFTA | 2022 | 2022 | * | VC!D2968 |
| VCFTA | 2023 | 2023 | * | VC!E2968 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | * | VC!F2968 |
| VCFTA | 2025 | 2025 | * | VC!G2968 |
| VCFTA | 2026 | 2026 | * | VC!H2968 |
| VCFTA | 2027 | 2027 | * | VC!I2968 |
| VN-EAEU | 2022 | 2022 | 30 | EAV!D2965 |
| VN-EAEU | 2023 | 2023 | 30 | EAV!E2965 |
| VN-EAEU | 2024 | 2024 | 30 | EAV!F2965 |
| VN-EAEU | 2025 | 2025 | 30 | EAV!G2965 |
| VN-EAEU | 2026 | 2026 | 30 | EAV!H2965 |
| VN-EAEU | 2027 | 2027 | 30 | EAV!I2965 |
| VNCU | 2022 | 2022 | 42 | VNCU!D530 |
| VNCU | 2023 - 2027 | | 40 | VNCU!E530 |
| AHKFTA | 2022 | 2022 | * | AKH!D2973 |
| AHKFTA | 2023 | 2023 | * | AKH!E2973 |
| AHKFTA | 2024 | 2024 | * | AKH!F2973 |
| AHKFTA | 2025 | 2025 | * | AKH!G2973 |
| AHKFTA | 2026 | 2026 | * | AKH!H2973 |
| AHKFTA | 2027 | 2027 | * | AKH!I2973 |
| EVFTA | 2022 | 2022 | 40,6 | EV-NK!D2944 |
| EVFTA | 2023 | 2023 | 37,5 | EV-NK!E2944 |
| EVFTA | 2024 | 2024 | 34,3 | EV-NK!F2944 |
| EVFTA | 2025 | 2025 | 31,2 | EV-NK!G2944 |
| EVFTA | 2026 | 2026 | 28,1 | EV-NK!H2944 |
| EVFTA | 2027 | 2027 | 25 | EV-NK!I2944 |
| UKVFTA | 2022 | 2022 | 40,6 | UKV!D2946 |
| UKVFTA | 2023 | 2023 | 37,5 | UKV!E2946 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2024 | 2024 | 34,3 | UKV!F2946 |
| UKVFTA | 2025 | 2025 | 31,2 | UKV!G2946 |
| UKVFTA | 2026 | 2026 | 28,1 | UKV!H2946 |
| UKVFTA | 2027 | 2027 | 25 | UKV!I2946 |
| CPTPP | (I) | 2021 (DERIVED) | 22,5 | CPTPP!D2942 |
| CPTPP | (II) | 2022 (DERIVED) | 20,6 | CPTPP!E2942 |
| CPTPP | (III) | 2023 (DERIVED) | 18,7 | CPTPP!F2942 |
| CPTPP | (IV) | 2024 (DERIVED) | 16,8 | CPTPP!G2942 |
| CPTPP | (V) | 2025 (DERIVED) | 15 | CPTPP!H2942 |
| CPTPP | (VI) | 2026 (DERIVED) | 13,1 | CPTPP!I2942 |
| CPTPP | (VII) | 2027 (DERIVED) | 11,2 | CPTPP!J2942 |
| RCEP A | 2022 | 2022 | * | RCEPT-A!D2965 |
| RCEP A | 2023 | 2023 | * | RCEPT-A!E2965 |
| RCEP A | 2024 | 2024 | * | RCEPT-A!F2965 |
| RCEP A | 2025 | 2025 | * | RCEPT-A!G2965 |
| RCEP A | 2026 | 2026 | * | RCEPT-A!H2965 |
| RCEP A | 2027 | 2027 | * | RCEPT-A!I2965 |
| RCEP B | 2022 | 2022 | * | B!D2965 |
| RCEP B | 2023 | 2023 | * | B!E2965 |
| RCEP B | 2024 | 2024 | * | B!F2965 |
| RCEP B | 2025 | 2025 | * | B!G2965 |
| RCEP B | 2026 | 2026 | * | B!H2965 |
| RCEP B | 2027 | 2027 | * | B!I2965 |
| RCEP C | 2022 | 2022 | * | C!D2965 |
| RCEP C | 2023 | 2023 | * | C!E2965 |
| RCEP C | 2024 | 2024 | * | C!F2965 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2025 | 2025 | * | C!G2965 |
| RCEP C | 2026 | 2026 | * | C!H2965 |
| RCEP C | 2027 | 2027 | * | C!I2965 |
| RCEP D | 2022 | 2022 | * | D!D2965 |
| RCEP D | 2023 | 2023 | * | D!E2965 |
| RCEP D | 2024 | 2024 | * | D!F2965 |
| RCEP D | 2025 | 2025 | * | D!G2965 |
| RCEP D | 2026 | 2026 | * | D!H2965 |
| RCEP D | 2027 | 2027 | * | D!I2965 |
| RCEP E | 2022 | 2022 | * | E!D2968 |
| RCEP E | 2023 | 2023 | * | E!E2968 |
| RCEP E | 2024 | 2024 | * | E!F2968 |
| RCEP E | 2025 | 2025 | * | E!G2968 |
| RCEP E | 2026 | 2026 | * | E!H2968 |
| RCEP E | 2027 | 2027 | * | E!I2968 |
| RCEP F | 2022 | 2022 | * | F!D2965 |
| RCEP F | 2023 | 2023 | * | F!E2965 |
| RCEP F | 2024 | 2024 | * | F!F2965 |
| RCEP F | 2025 | 2025 | * | F!G2965 |
| RCEP F | 2026 | 2026 | * | F!H2965 |
| RCEP F | 2027 | 2027 | * | F!I2965 |
| VIFTA | 2024 | 2024 | * | VI!F2763 |
| VIFTA | 2025 | 2025 | * | VI!G2763 |
| VIFTA | 2026 | 2026 | * | VI!H2763 |
| VIFTA | 2027 | 2027 | * | VI!I2763 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| 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 | ACFTA 50%, VN-LAO 50%: the preferential rate is equal to or higher than the MFN rate (50%) in the source tariff – claiming the FTA brings no saving. | MFN 50% | | 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; 2403.91.10 is distinguished from its siblings by: Packed for retail sale. | 2403.91.90 Other | 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 |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2403.91.10. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Not verified – check required |

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 50% for 2403.91.10 was checked against BT2026 (cell BT2026!N2972), 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) |

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.