Vietnam Tariff Intelligence

HS 2403.99.10 detail

HS code	2403.99.10
Description	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences / - Other: / - - Other: / - - - Tobacco extracts and essences
Unit	kg
Generated	08/11/2026 13:31:41
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/24039910/

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!K2975
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2975
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q2975
Excise tax	75	75%	66/2025/QH15	2025-06-14	BT2026!CG2975
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	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-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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E2961
ATIGA	2022	2022	*	AT!E2922
ATIGA	2023	2023	*	AT!F2922
ATIGA	2024	2024	*	AT!G2922
ATIGA	2025	2025	*	AT!H2922
ATIGA	2026	2026	*	AT!I2922
ATIGA	2027	2027	*	AT!J2922
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E2960
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F2960

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G2960
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H2960
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I2960
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J2960
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E2964
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F2964
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G2964
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H2964
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I2964
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J2964
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F2964
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		30	AANZ!H2928
AIFTA	30/12/2022	2022	*	AI!F2924
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G2924
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H2924
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I2924
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J2924
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K2924
VKFTA	2022	2022	30	VK!E2924
VKFTA	2023	2023	30	VK!F2924
VKFTA	2024	2024	30	VK!G2924
VKFTA	2025	2025	30	VK!H2924
VKFTA	2026	2026	30	VK!I2924
VKFTA	2027	2027	30	VK!J2924
VCFTA	2022	2022	*	VC!D2971
VCFTA	2023	2023	*	VC!E2971

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F2971
VCFTA	2025	2025	*	VC!G2971
VCFTA	2026	2026	*	VC!H2971
VCFTA	2027	2027	*	VC!I2971
VN-EAEU	2022	2022	*	EAV!D2968
VN-EAEU	2023	2023	*	EAV!E2968
VN-EAEU	2024	2024	*	EAV!F2968
VN-EAEU	2025	2025	*	EAV!G2968
VN-EAEU	2026	2026	*	EAV!H2968
VN-EAEU	2027	2027	*	EAV!I2968
VNCU	2022	2022	30	VNCU!D533
VNCU	2023 - 2027		30	VNCU!E533
AHKFTA	2022	2022	*	AKH!D2976
AHKFTA	2023	2023	*	AKH!E2976
AHKFTA	2024	2024	*	AKH!F2976
AHKFTA	2025	2025	*	AKH!G2976
AHKFTA	2026	2026	*	AKH!H2976
AHKFTA	2027	2027	*	AKH!I2976
EVFTA	2022	2022	24,3	EV-NK!D2947
EVFTA	2023	2023	22,5	EV-NK!E2947
EVFTA	2024	2024	20,6	EV-NK!F2947
EVFTA	2025	2025	18,7	EV-NK!G2947
EVFTA	2026	2026	16,8	EV-NK!H2947
EVFTA	2027	2027	15	EV-NK!I2947
UKVFTA	2022	2022	24,3	UKV!D2949
UKVFTA	2023	2023	22,5	UKV!E2949

FTA	Period	Year	Source value	Source
UKVFTA	2024	2024	20,6	UKV!F2949
UKVFTA	2025	2025	18,7	UKV!G2949
UKVFTA	2026	2026	16,8	UKV!H2949
UKVFTA	2027	2027	15	UKV!I2949
CPTPP	(I)	2021 (DERIVED)	22,5	CPTPP!D2945
CPTPP	(II)	2022 (DERIVED)	20,6	CPTPP!E2945
CPTPP	(III)	2023 (DERIVED)	18,7	CPTPP!F2945
CPTPP	(IV)	2024 (DERIVED)	16,8	CPTPP!G2945
CPTPP	(V)	2025 (DERIVED)	15	CPTPP!H2945
CPTPP	(VI)	2026 (DERIVED)	13,1	CPTPP!I2945
CPTPP	(VII)	2027 (DERIVED)	11,2	CPTPP!J2945
RCEP A	2022	2022	*	RCEPT-A!D2968
RCEP A	2023	2023	*	RCEPT-A!E2968
RCEP A	2024	2024	*	RCEPT-A!F2968
RCEP A	2025	2025	*	RCEPT-A!G2968
RCEP A	2026	2026	*	RCEPT-A!H2968
RCEP A	2027	2027	*	RCEPT-A!I2968
RCEP B	2022	2022	*	B!D2968
RCEP B	2023	2023	*	B!E2968
RCEP B	2024	2024	*	B!F2968
RCEP B	2025	2025	*	B!G2968
RCEP B	2026	2026	*	B!H2968
RCEP B	2027	2027	*	B!I2968
RCEP C	2022	2022	*	C!D2968
RCEP C	2023	2023	*	C!E2968
RCEP C	2024	2024	*	C!F2968

FTA	Period	Year	Source value	Source
RCEP C	2025	2025	*	C!G2968
RCEP C	2026	2026	*	C!H2968
RCEP C	2027	2027	*	C!I2968
RCEP D	2022	2022	*	D!D2968
RCEP D	2023	2023	*	D!E2968
RCEP D	2024	2024	*	D!F2968
RCEP D	2025	2025	*	D!G2968
RCEP D	2026	2026	*	D!H2968
RCEP D	2027	2027	*	D!I2968
RCEP E	2022	2022	*	E!D2971
RCEP E	2023	2023	*	E!E2971
RCEP E	2024	2024	*	E!F2971
RCEP E	2025	2025	*	E!G2971
RCEP E	2026	2026	*	E!H2971
RCEP E	2027	2027	*	E!I2971
RCEP F	2022	2022	*	F!D2968
RCEP F	2023	2023	*	F!E2968
RCEP F	2024	2024	*	F!F2968
RCEP F	2025	2025	*	F!G2968
RCEP F	2026	2026	*	F!H2968
RCEP F	2027	2027	*	F!I2968
VIFTA	2024	2024	*	VI!F2766
VIFTA	2025	2025	*	VI!G2766
VIFTA	2026	2026	*	VI!H2766
VIFTA	2027	2027	*	VI!I2766

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	AANZFTA 30%, VKFTA 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 2403.99 has 5 lines; 2403.99.10 is distinguished from its siblings by: Tobacco extracts and essences.	2403.99.30 Manufactured tobacco substitutes; 2403.99.40 Snuff, whether or not dry; 2403.99.50 Chewing and sucking tobacco; 2403.99.90 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 2403.99.10. 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 2403.99.10 was checked against BT2026 (cell BT2026!N2975), 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.