Vietnam Tariff Intelligence

# Detalle del SA 2402.20.10

| | |
|---|---|
| **Código SA** | 2402.20.10 |
| **Descripción** | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes / - Cigarettes containing tobacco: / - - Beedies |
| **Unidad** | kg |
| **Generado** | 02/11/2026 05:54:28 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://mail.vietnamtariff.com/hs-code/24022010/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 202.5 | 202,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2951 |
| Preferencial (NMF) | 135 | 135% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2951 |
| IVA | 10/8 | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL2 | | BT2026!Q2951 |
| Impuesto especial al consumo | 75 | 75% | 66/2025/QH15 | 2025-06-14 | BT2026!CG2951 |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| AANZFTA | 50 | 50% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| ACFTA | 50 | 50% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| CPTPP | 59; M: 67,5 | 59% · M: 67.5% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VNCU | 70 | 70% | Arancel consolidado BT2026 | 2023 - 2027 | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Ad valorem |
| EVFTA | 75,9 | 75,9% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 75,9 | 75,9% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VKFTA | 100 | 100% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-LAO | 135 | 135% | Arancel consolidado BT2026 |  | S | 206/2025/NĐ-CP | Ad valorem |
| VN-CAM |  | Sin datos | Sin datos |  | S | 56/2026/NĐ-CP | Sin datos |
| VCFTA | 140 | 140% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| AHKFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | No elegible (*) |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | No elegible (*) |
| AJCEP | * | * no elegible | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | No elegible (*) |
| AKFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | No elegible (*) |
| ATIGA | * | * no elegible | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo A) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo B) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo C) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo D) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo E) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo F) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| VJEPA | * | * no elegible | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | No elegible (*) |
| VN-EAEU | * | * no elegible | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | No elegible (*) |
| VIFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AC!E2936 |
| ATIGA | 2022 | 2022 | * | AT!E2897 |
| ATIGA | 2023 | 2023 | * | AT!F2897 |
| ATIGA | 2024 | 2024 | * | AT!G2897 |
| ATIGA | 2025 | 2025 | * | AT!H2897 |
| ATIGA | 2026 | 2026 | * | AT!I2897 |
| ATIGA | 2027 | 2027 | * | AT!J2897 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E2935 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F2935 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G2935 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H2935 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I2935 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J2935 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E2939 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F2939 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G2939 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H2939 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I2939 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J2939 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F2939 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AANZ!H2903 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F2899 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G2899 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H2899 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I2899 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J2899 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K2899 |
| VKFTA | 2022 | 2022 | 100 | VK!E2899 |
| VKFTA | 2023 | 2023 | 100 | VK!F2899 |
| VKFTA | 2024 | 2024 | 100 | VK!G2899 |
| VKFTA | 2025 | 2025 | 100 | VK!H2899 |
| VKFTA | 2026 | 2026 | 100 | VK!I2899 |
| VKFTA | 2027 | 2027 | 100 | VK!J2899 |
| VCFTA | 2022 | 2022 | 140 | VC!D2946 |
| VCFTA | 2023 | 2023 | 140 | VC!E2946 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 140 | VC!F2946 |
| VCFTA | 2025 | 2025 | 140 | VC!G2946 |
| VCFTA | 2026 | 2026 | 140 | VC!H2946 |
| VCFTA | 2027 | 2027 | 140 | VC!I2946 |
| VN-EAEU | 2022 | 2022 | * | EAV!D2943 |
| VN-EAEU | 2023 | 2023 | * | EAV!E2943 |
| VN-EAEU | 2024 | 2024 | * | EAV!F2943 |
| VN-EAEU | 2025 | 2025 | * | EAV!G2943 |
| VN-EAEU | 2026 | 2026 | * | EAV!H2943 |
| VN-EAEU | 2027 | 2027 | * | EAV!I2943 |
| VNCU | 2022 | 2022 | 80 | VNCU!D517 |
| VNCU | 2023 - 2027 |  | 70 | VNCU!E517 |
| AHKFTA | 2022 | 2022 | * | AKH!D2951 |
| AHKFTA | 2023 | 2023 | * | AKH!E2951 |
| AHKFTA | 2024 | 2024 | * | AKH!F2951 |
| AHKFTA | 2025 | 2025 | * | AKH!G2951 |
| AHKFTA | 2026 | 2026 | * | AKH!H2951 |
| AHKFTA | 2027 | 2027 | * | AKH!I2951 |
| EVFTA | 2022 | 2022 | 109,6 | EV-NK!D2922 |
| EVFTA | 2023 | 2023 | 101,2 | EV-NK!E2922 |
| EVFTA | 2024 | 2024 | 92,8 | EV-NK!F2922 |
| EVFTA | 2025 | 2025 | 84,3 | EV-NK!G2922 |
| EVFTA | 2026 | 2026 | 75,9 | EV-NK!H2922 |
| EVFTA | 2027 | 2027 | 67,5 | EV-NK!I2922 |
| UKVFTA | 2022 | 2022 | 109,6 | UKV!D2924 |
| UKVFTA | 2023 | 2023 | 101,2 | UKV!E2924 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2024 | 2024 | 92,8 | UKV!F2924 |
| UKVFTA | 2025 | 2025 | 84,3 | UKV!G2924 |
| UKVFTA | 2026 | 2026 | 75,9 | UKV!H2924 |
| UKVFTA | 2027 | 2027 | 67,5 | UKV!I2924 |
| CPTPP | (I) | 2021 (DERIVED) | 101,2 | CPTPP!D2920 |
| CPTPP | (II) | 2022 (DERIVED) | 92,8 | CPTPP!E2920 |
| CPTPP | (III) | 2023 (DERIVED) | 84,3 | CPTPP!F2920 |
| CPTPP | (IV) | 2024 (DERIVED) | 75,9 | CPTPP!G2920 |
| CPTPP | (V) | 2025 (DERIVED) | 67,5 | CPTPP!H2920 |
| CPTPP | (VI) | 2026 (DERIVED) | 59 | CPTPP!I2920 |
| CPTPP | (VII) | 2027 (DERIVED) | 50,6 | CPTPP!J2920 |
| RCEP A | 2022 | 2022 | * | RCEPT-A!D2943 |
| RCEP A | 2023 | 2023 | * | RCEPT-A!E2943 |
| RCEP A | 2024 | 2024 | * | RCEPT-A!F2943 |
| RCEP A | 2025 | 2025 | * | RCEPT-A!G2943 |
| RCEP A | 2026 | 2026 | * | RCEPT-A!H2943 |
| RCEP A | 2027 | 2027 | * | RCEPT-A!I2943 |
| RCEP B | 2022 | 2022 | * | B!D2943 |
| RCEP B | 2023 | 2023 | * | B!E2943 |
| RCEP B | 2024 | 2024 | * | B!F2943 |
| RCEP B | 2025 | 2025 | * | B!G2943 |
| RCEP B | 2026 | 2026 | * | B!H2943 |
| RCEP B | 2027 | 2027 | * | B!I2943 |
| RCEP C | 2022 | 2022 | * | C!D2943 |
| RCEP C | 2023 | 2023 | * | C!E2943 |
| RCEP C | 2024 | 2024 | * | C!F2943 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2025 | 2025 | * | C!G2943 |
| RCEP C | 2026 | 2026 | * | C!H2943 |
| RCEP C | 2027 | 2027 | * | C!I2943 |
| RCEP D | 2022 | 2022 | * | D!D2943 |
| RCEP D | 2023 | 2023 | * | D!E2943 |
| RCEP D | 2024 | 2024 | * | D!F2943 |
| RCEP D | 2025 | 2025 | * | D!G2943 |
| RCEP D | 2026 | 2026 | * | D!H2943 |
| RCEP D | 2027 | 2027 | * | D!I2943 |
| RCEP E | 2022 | 2022 | * | E!D2946 |
| RCEP E | 2023 | 2023 | * | E!E2946 |
| RCEP E | 2024 | 2024 | * | E!F2946 |
| RCEP E | 2025 | 2025 | * | E!G2946 |
| RCEP E | 2026 | 2026 | * | E!H2946 |
| RCEP E | 2027 | 2027 | * | E!I2946 |
| RCEP F | 2022 | 2022 | * | F!D2943 |
| RCEP F | 2023 | 2023 | * | F!E2943 |
| RCEP F | 2024 | 2024 | * | F!F2943 |
| RCEP F | 2025 | 2025 | * | F!G2943 |
| RCEP F | 2026 | 2026 | * | F!H2943 |
| RCEP F | 2027 | 2027 | * | F!I2943 |
| VIFTA | 2024 | 2024 | * | VI!F2742 |
| VIFTA | 2025 | 2025 | * | VI!G2742 |
| VIFTA | 2026 | 2026 | * | VI!H2742 |
| VIFTA | 2027 | 2027 | * | VI!I2742 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): Thuốc lá điếu, cì gà NK (37/2013/TT-BCT) | | 37/2013/TT-BCT | Read the referenced instruments. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "59; M: 67,5" has a general 59% and an "M:" 67.5% 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. | No verificado – requiere comprobación |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "59; M: 67,5", the FTA schedule for period (VI) shows "59". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | No verificado – requiere comprobación |
| FTA-013 | YELLOW | FTA rate not lower than MFN | VN-LAO 135%, VCFTA 140%: the preferential rate is equal to or higher than the MFN rate (135%) in the source tariff – claiming the FTA brings no saving. | MFN 135% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 2402.20 has 3 lines; 2402.20.10 is distinguished from its siblings by: Beedies. | 2402.20.20 Clove cigarettes; 2402.20.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2402.20.10. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 135% for 2402.20.10 was checked against BT2026 (cell BT2026!N2951), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
|---|
| HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg) |
| Thuốc lá điếu, cì gà NK (37/2013/TT-BCT) |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.