Vietnam Tariff Intelligence

# Detalle del SA 2403.99.10

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|---|---|
| **Código SA** | 2403.99.10 |
| **Descripción** | Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences / - Other: / - - Other: / - - - Tobacco extracts and essences |
| **Unidad** | kg |
| **Generado** | 10/11/2026 12:13:58 |
| **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/24039910/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 45 | 45% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2975 |
| Preferencial (NMF) | 30 | 30% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2975 |
| IVA | 10/8 | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL2 | | BT2026!Q2975 |
| Impuesto especial al consumo | 75 | 75% | 66/2025/QH15 | 2025-06-14 | BT2026!CG2975 |
| 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 |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| CPTPP | 13,1; M: 15 | 13,1% · M: 15% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 16,8 | 16,8% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 16,8 | 16,8% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AANZFTA | 30 | 30% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| VKFTA | 30 | 30% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-LAO | 30 | 30% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VNCU | 30 | 30% | Arancel consolidado BT2026 | 2023 - 2027 | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| ACFTA | 50 | 50% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/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 (*) |
| RCEP (Anexo B) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |

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|---|---|---|---|---|---|---|---|
| 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 (*) |
| VCFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | VC | 112/2022/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!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 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G2960 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H2960 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| 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 |
| VCFTA | 2024 | 2024 | * | VC!F2971 |
| VCFTA | 2025 | 2025 | * | VC!G2971 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| 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 |
| UKVFTA | 2024 | 2024 | 20,6 | UKV!F2949 |
| UKVFTA | 2025 | 2025 | 18,7 | UKV!G2949 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| 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 |
| RCEP C | 2025 | 2025 | * | C!G2968 |
| RCEP C | 2026 | 2026 | * | C!H2968 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| 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 |

## 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): Mã HS nguyên liệu thuốc lá, giấy cuốn thuốc là (08/2023/TT-BCT - PL4) | | 08/2023/TT-BCT | Read the referenced instruments. | Instrumento citado en la fuente; vigencia no verificada |
| 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. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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. | 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 |

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| 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 |
| 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 2403.99.10. 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 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. | 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) |
| Mã HS nguyên liệu thuốc lá, giấy cuốn thuốc là (08/2023/TT-BCT - PL4) |

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.