Vietnam Tariff Intelligence

HS 2402.90.10 detail

HS code	2402.90.10
Description	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes / - Other: / - - Cigars, cheroots and cigarillos of tobacco substitutes
Unit	kg
Generated	04/11/2026 15:23:25
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://mail.vietnamtariff.com/hs-code/24029010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	202.5	202.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2955
Preferential (MFN)	135	135%	26/2023/NĐ-CP	2023-07-15	BT2026!N2955
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q2955
Excise tax	75	75%	66/2025/QH15	2025-06-14	BT2026!CG2955
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	50	50%	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
ACFTA	50	50%	Consolidated 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%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VNCU	70	70%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
EVFTA	75,9	75.9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	75,9	75.9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VKFTA	100	100%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	135	135%	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 (*)
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!E2940
ATIGA	2022	2022	*	AT!E2901
ATIGA	2023	2023	*	AT!F2901
ATIGA	2024	2024	*	AT!G2901
ATIGA	2025	2025	*	AT!H2901
ATIGA	2026	2026	*	AT!I2901
ATIGA	2027	2027	*	AT!J2901
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E2939
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F2939

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G2939
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H2939
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I2939
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J2939
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E2943
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F2943
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G2943
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H2943
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I2943
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J2943
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F2943
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AANZ!H2907
AIFTA	30/12/2022	2022	*	AI!F2903
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G2903
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H2903
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I2903
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J2903
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K2903
VKFTA	2022	2022	100	VK!E2903
VKFTA	2023	2023	100	VK!F2903
VKFTA	2024	2024	100	VK!G2903
VKFTA	2025	2025	100	VK!H2903
VKFTA	2026	2026	100	VK!I2903
VKFTA	2027	2027	100	VK!J2903
VCFTA	2022	2022	*	VC!D2950
VCFTA	2023	2023	*	VC!E2950

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F2950
VCFTA	2025	2025	*	VC!G2950
VCFTA	2026	2026	*	VC!H2950
VCFTA	2027	2027	*	VC!I2950
VN-EAEU	2022	2022	*	EAV!D2947
VN-EAEU	2023	2023	*	EAV!E2947
VN-EAEU	2024	2024	*	EAV!F2947
VN-EAEU	2025	2025	*	EAV!G2947
VN-EAEU	2026	2026	*	EAV!H2947
VN-EAEU	2027	2027	*	EAV!I2947
VNCU	2022	2022	80	VNCU!D521
VNCU	2023 - 2027		70	VNCU!E521
AHKFTA	2022	2022	*	AKH!D2955
AHKFTA	2023	2023	*	AKH!E2955
AHKFTA	2024	2024	*	AKH!F2955
AHKFTA	2025	2025	*	AKH!G2955
AHKFTA	2026	2026	*	AKH!H2955
AHKFTA	2027	2027	*	AKH!I2955
EVFTA	2022	2022	109,6	EV-NK!D2926
EVFTA	2023	2023	101,2	EV-NK!E2926
EVFTA	2024	2024	92,8	EV-NK!F2926
EVFTA	2025	2025	84,3	EV-NK!G2926
EVFTA	2026	2026	75,9	EV-NK!H2926
EVFTA	2027	2027	67,5	EV-NK!I2926
UKVFTA	2022	2022	109,6	UKV!D2928
UKVFTA	2023	2023	101,2	UKV!E2928

FTA	Period	Year	Source value	Source
UKVFTA	2024	2024	92,8	UKV!F2928
UKVFTA	2025	2025	84,3	UKV!G2928
UKVFTA	2026	2026	75,9	UKV!H2928
UKVFTA	2027	2027	67,5	UKV!I2928
CPTPP	(I)	2021 (DERIVED)	101,2	CPTPP!D2924
CPTPP	(II)	2022 (DERIVED)	92,8	CPTPP!E2924
CPTPP	(III)	2023 (DERIVED)	84,3	CPTPP!F2924
CPTPP	(IV)	2024 (DERIVED)	75,9	CPTPP!G2924
CPTPP	(V)	2025 (DERIVED)	67,5	CPTPP!H2924
CPTPP	(VI)	2026 (DERIVED)	59	CPTPP!I2924
CPTPP	(VII)	2027 (DERIVED)	50,6	CPTPP!J2924
RCEP A	2022	2022	*	RCEPT-A!D2947
RCEP A	2023	2023	*	RCEPT-A!E2947
RCEP A	2024	2024	*	RCEPT-A!F2947
RCEP A	2025	2025	*	RCEPT-A!G2947
RCEP A	2026	2026	*	RCEPT-A!H2947
RCEP A	2027	2027	*	RCEPT-A!I2947
RCEP B	2022	2022	*	B!D2947
RCEP B	2023	2023	*	B!E2947
RCEP B	2024	2024	*	B!F2947
RCEP B	2025	2025	*	B!G2947
RCEP B	2026	2026	*	B!H2947
RCEP B	2027	2027	*	B!I2947
RCEP C	2022	2022	*	C!D2947
RCEP C	2023	2023	*	C!E2947
RCEP C	2024	2024	*	C!F2947

FTA	Period	Year	Source value	Source
RCEP C	2025	2025	*	C!G2947
RCEP C	2026	2026	*	C!H2947
RCEP C	2027	2027	*	C!I2947
RCEP D	2022	2022	*	D!D2947
RCEP D	2023	2023	*	D!E2947
RCEP D	2024	2024	*	D!F2947
RCEP D	2025	2025	*	D!G2947
RCEP D	2026	2026	*	D!H2947
RCEP D	2027	2027	*	D!I2947
RCEP E	2022	2022	*	E!D2950
RCEP E	2023	2023	*	E!E2950
RCEP E	2024	2024	*	E!F2950
RCEP E	2025	2025	*	E!G2950
RCEP E	2026	2026	*	E!H2950
RCEP E	2027	2027	*	E!I2950
RCEP F	2022	2022	*	F!D2947
RCEP F	2023	2023	*	F!E2947
RCEP F	2024	2024	*	F!F2947
RCEP F	2025	2025	*	F!G2947
RCEP F	2026	2026	*	F!H2947
RCEP F	2027	2027	*	F!I2947
VIFTA	2024	2024	*	VI!F2746
VIFTA	2025	2025	*	VI!G2746
VIFTA	2026	2026	*	VI!H2746
VIFTA	2027	2027	*	VI!I2746

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): Thuốc lá điếu, cì gà NK (37/2013/TT-BCT)		37/2013/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
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.	Not verified – check required
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.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	VN-LAO 135%: 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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2402.90 has 2 lines; 2402.90.10 is distinguished from its siblings by: Cigars, cheroots and cigarillos of tobacco substitutes.	2402.90.20 Cigarettes of tobacco substitutes	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 2402.90.10. 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 135% for 2402.90.10 was checked against BT2026 (cell BT2026!N2955), 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)
Thuốc lá điếu, cì gà NK (37/2013/TT-BCT)

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.