Vietnam Tariff Intelligence

# HS 2401.20.90 detail

| | |
|---|---|
| **HS code** | 2401.20.90 |
| **Description** | Unmanufactured tobacco; tobacco refuse / - Tobacco, partly or wholly stemmed/ stripped: / - - Other |
| **Unit** | kg |
| **Generated** | 13/11/2026 16:19:50 |
| **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/24012090/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 45 (NHN: 135) | 45% · out-of-quota 135% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2944 |
| Preferential (MFN) | 30 (NHN: 90) | 30% · out-of-quota 90% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2944 |
| VAT | */5/8/10 | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2944 |
| Excise tax | | No data | | | |
| 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 | 0 | 0% | 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 |
|---|---|---|---|---|---|---|---|
| VN-LAO | 0 (NHN: 90) | 0% · out-of-quota 90% | Consolidated BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VN-CAM | 0 | 0% | FTA schedule (period) | 2026 | S | | Ad valorem |
| EVFTA | 10,9 | 10.9% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 10,9 | 10.9% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| CPTPP | 16,3; M: 24,5 | 16.3% · M: 24.5% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VCFTA | 30 | 30% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VKFTA | 30 | 30% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | Q | Q | Consolidated BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Needs interpretation |
| VNCU | | No data | No data | | VNCB · Form VC (Cuba) | 114/2022/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 (*) |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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 (*) |
| 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 (*) |
| 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!E2928 |
| ATIGA | 2022 | 2022 | * | AT!E2889 |
| ATIGA | 2023 | 2023 | * | AT!F2889 |
| ATIGA | 2024 | 2024 | * | AT!G2889 |
| ATIGA | 2025 | 2025 | * | AT!H2889 |
| ATIGA | 2026 | 2026 | * | AT!I2889 |
| ATIGA | 2027 | 2027 | * | AT!J2889 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E2927 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F2927 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G2927 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H2927 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I2927 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J2927 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E2931 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F2931 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G2931 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H2931 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I2931 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J2931 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F2931 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H2895 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F2891 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G2891 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H2891 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I2891 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J2891 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K2891 |
| VKFTA | 2022 | 2022 | 30 | VK!E2891 |
| VKFTA | 2023 | 2023 | 30 | VK!F2891 |
| VKFTA | 2024 | 2024 | 30 | VK!G2891 |
| VKFTA | 2025 | 2025 | 30 | VK!H2891 |
| VKFTA | 2026 | 2026 | 30 | VK!I2891 |
| VKFTA | 2027 | 2027 | 30 | VK!J2891 |
| VCFTA | 2022 | 2022 | 30 | VC!D2938 |
| VCFTA | 2023 | 2023 | 30 | VC!E2938 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 30 | VC!F2938 |
| VCFTA | 2025 | 2025 | 30 | VC!G2938 |
| VCFTA | 2026 | 2026 | 30 | VC!H2938 |
| VCFTA | 2027 | 2027 | 30 | VC!I2938 |
| VN-EAEU | 2022 | 2022 | Q | EAV!D2935 |
| VN-EAEU | 2023 | 2023 | Q | EAV!E2935 |
| VN-EAEU | 2024 | 2024 | Q | EAV!F2935 |
| VN-EAEU | 2025 | 2025 | Q | EAV!G2935 |
| VN-EAEU | 2026 | 2026 | Q | EAV!H2935 |
| VN-EAEU | 2027 | 2027 | Q | EAV!I2935 |
| AHKFTA | 2022 | 2022 | * | AKH!D2943 |
| AHKFTA | 2023 | 2023 | * | AKH!E2943 |
| AHKFTA | 2024 | 2024 | * | AKH!F2943 |
| AHKFTA | 2025 | 2025 | * | AKH!G2943 |
| AHKFTA | 2026 | 2026 | * | AKH!H2943 |
| AHKFTA | 2027 | 2027 | * | AKH!I2943 |
| EVFTA | 2022 | 2022 | 21,8 | EV-NK!D2914 |
| EVFTA | 2023 | 2023 | 19 | EV-NK!E2914 |
| EVFTA | 2024 | 2024 | 16,3 | EV-NK!F2914 |
| EVFTA | 2025 | 2025 | 13,6 | EV-NK!G2914 |
| EVFTA | 2026 | 2026 | 10,9 | EV-NK!H2914 |
| EVFTA | 2027 | 2027 | 8,1 | EV-NK!I2914 |
| UKVFTA | 2022 | 2022 | 21,8 | UKV!D2916 |
| UKVFTA | 2023 | 2023 | 19 | UKV!E2916 |
| UKVFTA | 2024 | 2024 | 16,3 | UKV!F2916 |
| UKVFTA | 2025 | 2025 | 13,6 | UKV!G2916 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 10,9 | UKV!H2916 |
| UKVFTA | 2027 | 2027 | 8,1 | UKV!I2916 |
| VN-CAM | 2025 | 2025 | 0 | VNCAM!D51 |
| VN-CAM | 2026 | 2026 | 0 | VNCAM!E51 |
| CPTPP | (I) | 2021 (DERIVED) | 57,2 | CPTPP!D2912 |
| CPTPP | (II) | 2022 (DERIVED) | 49 | CPTPP!E2912 |
| CPTPP | (III) | 2023 (DERIVED) | 40,9 | CPTPP!F2912 |
| CPTPP | (IV) | 2024 (DERIVED) | 32,7 | CPTPP!G2912 |
| CPTPP | (V) | 2025 (DERIVED) | 24,5 | CPTPP!H2912 |
| CPTPP | (VI) | 2026 (DERIVED) | 16,3 | CPTPP!I2912 |
| CPTPP | (VII) | 2027 (DERIVED) | 8,1 | CPTPP!J2912 |
| RCEP A | 2022 | 2022 | * | RCEPT-A!D2935 |
| RCEP A | 2023 | 2023 | * | RCEPT-A!E2935 |
| RCEP A | 2024 | 2024 | * | RCEPT-A!F2935 |
| RCEP A | 2025 | 2025 | * | RCEPT-A!G2935 |
| RCEP A | 2026 | 2026 | * | RCEPT-A!H2935 |
| RCEP A | 2027 | 2027 | * | RCEPT-A!I2935 |
| RCEP B | 2022 | 2022 | * | B!D2935 |
| RCEP B | 2023 | 2023 | * | B!E2935 |
| RCEP B | 2024 | 2024 | * | B!F2935 |
| RCEP B | 2025 | 2025 | * | B!G2935 |
| RCEP B | 2026 | 2026 | * | B!H2935 |
| RCEP B | 2027 | 2027 | * | B!I2935 |
| RCEP C | 2022 | 2022 | * | C!D2935 |
| RCEP C | 2023 | 2023 | * | C!E2935 |
| RCEP C | 2024 | 2024 | * | C!F2935 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2025 | 2025 | * | C!G2935 |
| RCEP C | 2026 | 2026 | * | C!H2935 |
| RCEP C | 2027 | 2027 | * | C!I2935 |
| RCEP D | 2022 | 2022 | * | D!D2935 |
| RCEP D | 2023 | 2023 | * | D!E2935 |
| RCEP D | 2024 | 2024 | * | D!F2935 |
| RCEP D | 2025 | 2025 | * | D!G2935 |
| RCEP D | 2026 | 2026 | * | D!H2935 |
| RCEP D | 2027 | 2027 | * | D!I2935 |
| RCEP E | 2022 | 2022 | * | E!D2938 |
| RCEP E | 2023 | 2023 | * | E!E2938 |
| RCEP E | 2024 | 2024 | * | E!F2938 |
| RCEP E | 2025 | 2025 | * | E!G2938 |
| RCEP E | 2026 | 2026 | * | E!H2938 |
| RCEP E | 2027 | 2027 | * | E!I2938 |
| RCEP F | 2022 | 2022 | * | F!D2935 |
| RCEP F | 2023 | 2023 | * | F!E2935 |
| RCEP F | 2024 | 2024 | * | F!F2935 |
| RCEP F | 2025 | 2025 | * | F!G2935 |
| RCEP F | 2026 | 2026 | * | F!H2935 |
| RCEP F | 2027 | 2027 | * | F!I2935 |
| VIFTA | 2024 | 2024 | * | VI!F2735 |
| VIFTA | 2025 | 2025 | * | VI!G2735 |
| VIFTA | 2026 | 2026 | * | VI!H2735 |
| VIFTA | 2027 | 2027 | * | VI!I2735 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): Hạn ngạch thuế quan (12/2018/TT-BTC) | | 12/2018/TT-BTC | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrument cited in source; validity not verified |
| DOC-003 | YELLOW | Quarantine | Item policy (source, Vietnamese): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9) | | 01/2024/TT-BNNPTNT | Register for animal/plant quarantine as required. | Instrument cited in source; validity not verified |
| 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-005 | YELLOW | Tariff quota (MFN) | MFN rate "30 (NHN: 90)": in-quota 30%, out-of-quota 90%. | | 12/2018/TT-BCT | Confirm tariff-quota allocation before budgeting. | Not verified – check required |
| FTA-005 | YELLOW | Tariff quota (NKTT) | NKTT rate "45 (NHN: 135)": in-quota 45%, out-of-quota 135%. | | 12/2018/TT-BCT | Confirm tariff-quota allocation before budgeting. | Not verified – check required |
| FTA-005 | YELLOW | Tariff quota (VN-LAO) | VN-LAO rate "0 (NHN: 90)": in-quota 0%, out-of-quota 90%. | | 12/2018/TT-BCT | Confirm tariff-quota allocation before budgeting. | Not verified – check required |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "16,3; M: 24,5" has a general 16.3% and an "M:" 24.5% 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 "16,3; M: 24,5", the FTA schedule for period (VI) shows "16,3". | | 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 | VCFTA 30%, VKFTA 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 |

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 2401.20 has 6 lines; 2401.20.90 is distinguished from its siblings by: Other. | 2401.20.10 Virginia type, flue-cured; 2401.20.20 Virginia type, other than flue-cured; 2401.20.30 Oriental type; 2401.20.40 Burley type; 2401.20.50 Other, flue-cured | 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 "*/5/8/10". | | 181/2025/NĐ-CP | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II). | Not verified – check required |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2401.20.90. 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% · out-of-quota 90% for 2401.20.90 was checked against BT2026 (cell BT2026!N2944), 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) |
| Hạn ngạch thuế quan (12/2018/TT-BTC) |
| Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9) |

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.