Vietnam Tariff Intelligence

HS 2402.20.90 detail

HS code	2402.20.90
Description	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes / - Cigarettes containing tobacco: / - - Other
Unit	kg
Generated	08/11/2026 20:35:19
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/24022090/

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!K2953
Preferential (MFN)	135	135%	26/2023/NĐ-CP	2023-07-15	BT2026!N2953
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q2953
Excise tax	75	75%	66/2025/QH15	2025-06-14	BT2026!CG2953
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
VN-EAEU	50	50%	Consolidated BT2026	2026	EAV	113/2022/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
VCFTA	140	140%	Consolidated BT2026	2026	VC	112/2022/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!E2938
ATIGA	2022	2022	*	AT!E2899
ATIGA	2023	2023	*	AT!F2899
ATIGA	2024	2024	*	AT!G2899
ATIGA	2025	2025	*	AT!H2899
ATIGA	2026	2026	*	AT!I2899
ATIGA	2027	2027	*	AT!J2899
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E2937
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F2937

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G2937
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H2937
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I2937
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J2937
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E2941
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F2941
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G2941
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H2941
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I2941
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J2941
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F2941
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AANZ!H2905
AIFTA	30/12/2022	2022	*	AI!F2901
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G2901
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H2901
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I2901
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J2901
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K2901
VKFTA	2022	2022	100	VK!E2901
VKFTA	2023	2023	100	VK!F2901
VKFTA	2024	2024	100	VK!G2901
VKFTA	2025	2025	100	VK!H2901
VKFTA	2026	2026	100	VK!I2901
VKFTA	2027	2027	100	VK!J2901
VCFTA	2022	2022	140	VC!D2948
VCFTA	2023	2023	140	VC!E2948

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	140	VC!F2948
VCFTA	2025	2025	140	VC!G2948
VCFTA	2026	2026	140	VC!H2948
VCFTA	2027	2027	140	VC!I2948
VN-EAEU	2022	2022	50	EAV!D2945
VN-EAEU	2023	2023	50	EAV!E2945
VN-EAEU	2024	2024	50	EAV!F2945
VN-EAEU	2025	2025	50	EAV!G2945
VN-EAEU	2026	2026	50	EAV!H2945
VN-EAEU	2027	2027	50	EAV!I2945
VNCU	2022	2022	80	VNCU!D519
VNCU	2023 - 2027		70	VNCU!E519
AHKFTA	2022	2022	*	AKH!D2953
AHKFTA	2023	2023	*	AKH!E2953
AHKFTA	2024	2024	*	AKH!F2953
AHKFTA	2025	2025	*	AKH!G2953
AHKFTA	2026	2026	*	AKH!H2953
AHKFTA	2027	2027	*	AKH!I2953
EVFTA	2022	2022	109,6	EV-NK!D2924
EVFTA	2023	2023	101,2	EV-NK!E2924
EVFTA	2024	2024	92,8	EV-NK!F2924
EVFTA	2025	2025	84,3	EV-NK!G2924
EVFTA	2026	2026	75,9	EV-NK!H2924
EVFTA	2027	2027	67,5	EV-NK!I2924
UKVFTA	2022	2022	109,6	UKV!D2926
UKVFTA	2023	2023	101,2	UKV!E2926

FTA	Period	Year	Source value	Source
UKVFTA	2024	2024	92,8	UKV!F2926
UKVFTA	2025	2025	84,3	UKV!G2926
UKVFTA	2026	2026	75,9	UKV!H2926
UKVFTA	2027	2027	67,5	UKV!I2926
CPTPP	(I)	2021 (DERIVED)	101,2	CPTPP!D2922
CPTPP	(II)	2022 (DERIVED)	92,8	CPTPP!E2922
CPTPP	(III)	2023 (DERIVED)	84,3	CPTPP!F2922
CPTPP	(IV)	2024 (DERIVED)	75,9	CPTPP!G2922
CPTPP	(V)	2025 (DERIVED)	67,5	CPTPP!H2922
CPTPP	(VI)	2026 (DERIVED)	59	CPTPP!I2922
CPTPP	(VII)	2027 (DERIVED)	50,6	CPTPP!J2922
RCEP A	2022	2022	*	RCEPT-A!D2945
RCEP A	2023	2023	*	RCEPT-A!E2945
RCEP A	2024	2024	*	RCEPT-A!F2945
RCEP A	2025	2025	*	RCEPT-A!G2945
RCEP A	2026	2026	*	RCEPT-A!H2945
RCEP A	2027	2027	*	RCEPT-A!I2945
RCEP B	2022	2022	*	B!D2945
RCEP B	2023	2023	*	B!E2945
RCEP B	2024	2024	*	B!F2945
RCEP B	2025	2025	*	B!G2945
RCEP B	2026	2026	*	B!H2945
RCEP B	2027	2027	*	B!I2945
RCEP C	2022	2022	*	C!D2945
RCEP C	2023	2023	*	C!E2945
RCEP C	2024	2024	*	C!F2945

FTA	Period	Year	Source value	Source
RCEP C	2025	2025	*	C!G2945
RCEP C	2026	2026	*	C!H2945
RCEP C	2027	2027	*	C!I2945
RCEP D	2022	2022	*	D!D2945
RCEP D	2023	2023	*	D!E2945
RCEP D	2024	2024	*	D!F2945
RCEP D	2025	2025	*	D!G2945
RCEP D	2026	2026	*	D!H2945
RCEP D	2027	2027	*	D!I2945
RCEP E	2022	2022	*	E!D2948
RCEP E	2023	2023	*	E!E2948
RCEP E	2024	2024	*	E!F2948
RCEP E	2025	2025	*	E!G2948
RCEP E	2026	2026	*	E!H2948
RCEP E	2027	2027	*	E!I2948
RCEP F	2022	2022	*	F!D2945
RCEP F	2023	2023	*	F!E2945
RCEP F	2024	2024	*	F!F2945
RCEP F	2025	2025	*	F!G2945
RCEP F	2026	2026	*	F!H2945
RCEP F	2027	2027	*	F!I2945
VIFTA	2024	2024	*	VI!F2744
VIFTA	2025	2025	*	VI!G2744
VIFTA	2026	2026	*	VI!H2744
VIFTA	2027	2027	*	VI!I2744

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%, 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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2402.20 has 3 lines; 2402.20.90 is distinguished from its siblings by: Other.	2402.20.10 Beedies; 2402.20.20 Clove cigarettes	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 2402.20.90. 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 2402.20.90 was checked against BT2026 (cell BT2026!N2953), 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.