

# Vietnam Customs Tariff Schedule - 2021

## CHAPTER 24

### TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

#### Note.

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

#### Subheading Note.

1. For the purposes of subheading 2403.11, the expression “water pipe tobacco” means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

| HS CODE    | DESCRIPTION                                   | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |       | VAT Rates |       |
|------------|-----------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|-------|-----------|-------|
| AHTN       |                                               |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |       |           | EVFTA |
|            |                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |       |           |       |
|            |                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV    |           |       |
| 1          | 2                                             | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22    | 23        | 24    |
| 24.01      | Unmanufactured tobacco; tobacco refuse.       |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |       |           |       |
| 2401.10    | - Tobacco, not stemmed/stripped:              |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |       |           |       |
| 2401.10.10 | -- Virginia type, flue-cured                  | kg               | 30        | 45           | *                                          | 50    |                             | *      | *     |                             | 30    | 0       | *     | *     | *     | *  | *     | *  | Q         | 58,1* | 50,9* | 24,5      | *,5   |
| 2401.10.20 | - - Virginia type, other than flue-cured      | kg               | 30        | 45           | *                                          | 50    |                             | *      | *     |                             | 30    | 0       | *     | *     | *     | *  | *     | *  | Q         | 65,4* | 57,2* | 24,5      | *,5   |
| 2401.10.40 | - - Burley type                               | kg               | 30        | 45           | *                                          | 50    |                             | *      | *     |                             | 30    | 0       | *     | *     | *     | *  | *     | *  | *         | 58,1* | 50,9* | 24,5      | *,5   |
| 2401.10.50 | -- Other, flue - cured                        | kg               | 30        | 45           | *                                          | 50    |                             | *      | *     |                             | 30    | 0       | *     | *     | *     | *  | *     | *  | *         | 58,1* | 50,9* | 24,5      | *,5   |
| 2401.10.90 | -- Other                                      | kg               | 30        | 45           | *                                          | 50    |                             | *      | *     |                             | 30    | 0       | *     | *     | *     | *  | *     | *  | Q         | 65,4* | 57,2* | 24,5      | *,5   |
| 2401.20    | - Tobacco, partly or wholly stemmed/stripped: |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |       |           |       |
| 2401.20.10 | -- Virginia type, flue-cured                  | kg               | 30        | 45           | *                                          | 50    |                             | *      | *     |                             | 30    | 0       | *     | 30    | *     | *  | *     | *  | Q         | 58,1* | 50,9* | 24,5      | *,5   |
| 2401.20.20 | - - Virginia type, other than flue-cured      | kg               | 30        | 45           | *                                          | 50    |                             | *      | *     |                             | 30    | 0       | *     | 30    | *     | *  | *     | *  | Q         | 65,4* | 57,2* | 24,5      | *,5   |

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| HS CODE    | DESCRIPTION                                                                        | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |       | VAT Rates |       |
|------------|------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|-------|-----------|-------|
| AHTN       |                                                                                    |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |       |           | EVFTA |
|            |                                                                                    |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |       |           |       |
|            |                                                                                    |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   | IV    |           |       |
| 1          | 2                                                                                  | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22    | 23        | 24    |
| 2401.20.30 | - - Oriental type                                                                  | kg               | 30        | 45           | *                                          | 50    |                             | *      | *     |                             | 30    | 0       | *     | 30    | *     | *  | *     | *  | Q         | 65,4* | 57,2* | 24,5      | *,5   |
| 2401.20.40 | - - Burley type                                                                    | kg               | 30        | 45           | *                                          | 50    |                             | *      | *     |                             | 30    | 0       | *     | 30    | *     | *  | *     | *  | Q         | 58,1* | 50,9* | 24,5      | *,5   |
| 2401.20.50 | - - Other, flue-cured                                                              | kg               | 30        | 45           | *                                          | 50    |                             | *      | *     |                             | 30    | 0       | *     | 30    | *     | *  | *     | *  | Q         | 58,1* | 50,9* | 24,5      | *,5   |
| 2401.20.90 | - - Other                                                                          | kg               | 30        | 45           | *                                          | 50    |                             | *      | *     |                             | 30    | 0       | *     | 30    | *     | *  | *     | *  | Q         | 65,4* | 57,2* | 24,5      | *,5   |
| 2401.30    | - Tobacco refuse:                                                                  |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |       |           |       |
| 2401.30.10 | - - Tobacco stems                                                                  | kg               | 15        | 22.5         | *                                          | 50    |                             | *      | *     |                             | 15    | 0       | *     | *     | *     | *  | *     | *  | Q         | 58,1* | 50,9* | 12,2      | *,5   |
| 2401.30.90 | - - Other                                                                          | kg               | 30        | 45           | *                                          | 50    |                             | *      | *     |                             | 30    | 0       | *     | *     | *     | *  | *     | *  | Q         | 65,4* | 57,2* | 24,5      | *,5   |
|            |                                                                                    |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |       |           |       |
| 24.02      | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes. |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |       |           |       |
| 2402.10.00 | - Cigars, cheroots and cigarillos, containing tobacco                              | kg               | 100       | 150          | *                                          | 50    |                             | *      | *     |                             | 100   | 100     | *     | *     | *     | *  | *     | *  | 100       | 81,2  | 75    | 87,5      | 10    |
| 2402.20    | - Cigarettes containing tobacco:                                                   |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |       |           |       |
| 2402.20.10 | - - Beedies                                                                        | kg               | 135       | 202.5        | *                                          | 50    |                             | *      | *     |                             | 100   | 100     | *     | 140   | *     | *  | *     | *  | *         | 109,6 | 101,2 | 118,1     | 10    |
| 2402.20.20 | - - Clove cigarettes                                                               | kg               | 135       | 202.5        | *                                          | 50    |                             | *      | *     |                             | 100   | 100     | *     | 140   | *     | *  | *     | *  | *         | 109,6 | 101,2 | 118,1     | 10    |
| 2402.20.90 | - - Other                                                                          | kg               | 135       | 202.5        | *                                          | 50    |                             | *      | *     |                             | 100   | 100     | *     | 140   | *     | *  | *     | *  | 100       | 109,6 | 101,2 | 118,1     | 10    |
| 2402.90    | - Other:                                                                           |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |       |           |       |
| 2402.90.10 | - - Cigars, cheroots and cigarillos of tobacco substitutes                         | kg               | 135       | 202.5        | *                                          | 50    |                             | *      | *     |                             | 100   | 100     | *     | *     | *     | *  | *     | *  | *         | 109,6 | 101,2 | 118,1     | 10    |
| 2402.90.20 | - - Cigarettes of tobaco                                                           | kg               | 135       | 202.5        | *                                          | 50    |                             | *      | *     |                             | 100   | 100     | *     | *     | *     | *  | *     | *  | *         | 109,6 | 101,2 | 118,1     | 10    |

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| HS CODE    | DESCRIPTION                                                                                                                               | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      | VAT Rates |       |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|------|-----------|-------|
| AHTN       |                                                                                                                                           |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |      |           | EVFTA |
|            |                                                                                                                                           |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | III   | IV   |           |       |
|            |                                                                                                                                           |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1          | 2                                                                                                                                         | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22   | 23        | 24    |
|            | substitutes                                                                                                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
|            |                                                                                                                                           |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 24.03      | Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or "reconstituted" tobacco; tobacco extracts and essences. |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
|            | - Smoking tobacco, whether or not containing tobacco substitutes in any proportion:                                                       |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 2403.11.00 | - - Water pipe tobacco specified in Subheading Note 1 to this Chapter                                                                     | kg               | 30        | 45           | *                                          | 50    |                             | *      | *     |                             | 30    | 30      | *     | *     | *     | *  | *     | *  | 30        | 24,3  | 22,5 | 26,2      | 10    |
| 2403.19    | -- Other:                                                                                                                                 |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
|            | --- Packed for retail sale:                                                                                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 2403.19.11 | ---- Ang Hoon                                                                                                                             | kg               | 50        | 75           | *                                          | 50    |                             | *      | *     |                             | 30    | 30      | *     | *     | *     | *  | *     | *  | *         | 24,3  | 22,5 | 43,7      | 10    |
| 2403.19.19 | ---- Other                                                                                                                                | kg               | 30        | 45           | *                                          | 50    |                             | *      | *     |                             | 30    | 30      | *     | *     | *     | *  | *     | *  | *         | 24,3  | 22,5 | 26,2      | 10    |
| 2403.19.20 | - - - Other manufactured tobacco for the manufacture of cigarettes                                                                        | kg               | 40        | 60           | *                                          | 50    |                             | *      | *     |                             | 30    | 30      | *     | *     | *     | *  | *     | *  | *         | 24,3  | 22,5 | 26,2      | 10    |
|            | --- Other:                                                                                                                                |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 2403.19.91 | ---- Ang Hoon                                                                                                                             | kg               | 40        | 60           | *                                          | 50    |                             | *      | *     |                             | 30    | 30      | *     | *     | *     | *  | *     | *  | 30        | 24,3  | 22,5 | 26,2      | 10    |
| 2403.19.99 | ---- Other                                                                                                                                | kg               | 40        | 60           | *                                          | 50    |                             | *      | *     |                             | 30    | 30      | *     | *     | *     | *  | *     | *  | 30        | 24,3  | 22,5 | 26,2      | 10    |

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|------------|-----------------------------------------------|------------------|-----------|--------------|--------------------------------------------|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|------|-----------|-------|
| AHTN       |                                               |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |      |           | EVFTA |
|            |                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | III   | IV   |           |       |
|            |                                               |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 1          | 2                                             | 3                | 4         | 5            | 6                                          | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22   | 23        | 24    |
|            | - Other:                                      |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 2403.91    | - - "Homogenised" or "reconstituted" tobacco: |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 2403.91.10 | - - - Packed for retail sale                  | kg               | 50        | 75           | *                                          | 50    |                             | *      | *     |                             | 30    | 30      | *     | *     | *     | *  | *     | *  | 30        | 24,3  | 22,5 | 43,7      | 10    |
| 2403.91.90 | - - - Other                                   | kg               | 70        | 105          | *                                          | 50    |                             | *      | *     |                             | 30    | 30      | *     | *     | *     | *  | *     | *  | 30        | 24,3  | 22,5 | 43,7      | 10    |
| 2403.99    | - - Other:                                    |                  |           |              |                                            |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |      |           |       |
| 2403.99.10 | - - - Tobacco extracts and essences           | kg               | 30        | 45           | *                                          | 50    |                             | *      | *     |                             | 30    | 30      | *     | *     | *     | *  | *     | *  | *         | 24,3  | 22,5 | 26,2      | 10    |
| 2403.99.30 | - - - Manufactured tobacco substitutes        | kg               | 30        | 45           | *                                          | 50    |                             | *      | *     |                             | 30    | 30      | *     | *     | *     | *  | *     | *  | *         | 24,3  | 22,5 | 26,2      | 10    |
| 2403.99.40 | - - - Snuff, whether or not dry               | kg               | 50        | 75           | *                                          | 50    |                             | *      | *     |                             | 30    | 30      | *     | *     | *     | *  | *     | *  | *         | 24,3  | 22,5 | 43,7      | 10    |
| 2403.99.50 | - - - Chewing and sucking tobacco             | kg               | 50        | 75           | *                                          | 50    |                             | *      | *     |                             | 30    | 30      | *     | *     | *     | *  | *     | *  | *         | 24,3  | 22,5 | 43,7      | 10    |
| 2403.99.90 | - - - Other                                   | kg               | 50        | 75           | *                                          | 50    |                             | *      | *     |                             | 30    | 30      | *     | *     | *     | *  | *     | *  | 30        | 24,3  | 22,5 | 43,7      | 10    |