

TARIFF SCHEDULE OF VIET NAM (HS 2012)

| Tariff line | Description | Base rate | Staging Category | Remarks | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 | Year 11 | Year 12 | Year 13 | Year 14 | Year 15 | Year 16 | Year 17 | Year 18 | Year 19 | Year 20 | Year 21 and subsequent years | (*) |
|----------------|--|-----------|------------------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|------------------------------|-----|
| 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 | 30% | B16 | | 28.1% | 26.2% | 24.3% | 22.5% | 20.6% | 18.7% | 16.8% | 15% | 13.1% | 11.2% | 9.3% | 7.5% | 5.6% | 3.7% | 1.8% | 0% | 0% | 0% | 0% | 0% | 0% | |
| 2403.19 | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - - - Packed for retail sale: | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2403.19.11 | - - - - Ang Hoon | 30% | B16 | | 28.1% | 26.2% | 24.3% | 22.5% | 20.6% | 18.7% | 16.8% | 15% | 13.1% | 11.2% | 9.3% | 7.5% | 5.6% | 3.7% | 1.8% | 0% | 0% | 0% | 0% | 0% | 0% | |
| 2403.19.19 | - - - - Other | 30% | B16 | | 28.1% | 26.2% | 24.3% | 22.5% | 20.6% | 18.7% | 16.8% | 15% | 13.1% | 11.2% | 9.3% | 7.5% | 5.6% | 3.7% | 1.8% | 0% | 0% | 0% | 0% | 0% | 0% | |
| 2403.19.20 | - - - Other manufactured tobacco for the manufacture of cigarettes | 30% | B16 | | 28.1% | 26.2% | 24.3% | 22.5% | 20.6% | 18.7% | 16.8% | 15% | 13.1% | 11.2% | 9.3% | 7.5% | 5.6% | 3.7% | 1.8% | 0% | 0% | 0% | 0% | 0% | 0% | |
| 2403.19.90 | - - - Other | 30% | B16 | | 28.1% | 26.2% | 24.3% | 22.5% | 20.6% | 18.7% | 16.8% | 15% | 13.1% | 11.2% | 9.3% | 7.5% | 5.6% | 3.7% | 1.8% | 0% | 0% | 0% | 0% | 0% | 0% | |
| | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2403.91 | - - “Homogenised” or “reconstituted” tobacco: | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2403.91.10 | - - - Packed for retail sale | 30% | B16 | | 28.1% | 26.2% | 24.3% | 22.5% | 20.6% | 18.7% | 16.8% | 15% | 13.1% | 11.2% | 9.3% | 7.5% | 5.6% | 3.7% | 1.8% | 0% | 0% | 0% | 0% | 0% | 0% | |
| 2403.91.90 | - - - Other | 30% | B16 | | 28.1% | 26.2% | 24.3% | 22.5% | 20.6% | 18.7% | 16.8% | 15% | 13.1% | 11.2% | 9.3% | 7.5% | 5.6% | 3.7% | 1.8% | 0% | 0% | 0% | 0% | 0% | 0% | |
| 2403.99 | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2403.99.10 | - - - Tobacco extracts and essences | 30% | B16 | | 28.1% | 26.2% | 24.3% | 22.5% | 20.6% | 18.7% | 16.8% | 15% | 13.1% | 11.2% | 9.3% | 7.5% | 5.6% | 3.7% | 1.8% | 0% | 0% | 0% | 0% | 0% | 0% | |
| 2403.99.30 | - - - Manufactured tobacco substitutes | 30% | B16 | | 28.1% | 26.2% | 24.3% | 22.5% | 20.6% | 18.7% | 16.8% | 15% | 13.1% | 11.2% | 9.3% | 7.5% | 5.6% | 3.7% | 1.8% | 0% | 0% | 0% | 0% | 0% | 0% | |

