







































































































































































































































































































































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	(*)
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.</b>																									
	- 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%	
<b>2403.19</b>	- - 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:																									
<b>2403.91</b>	- - “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%	
<b>2403.99</b>	- - 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%	

































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































































