Vietnam Tariff Intelligence

Detalle del SA 2508.40.10

Código SA	2508.40.10
Descripción	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths / - Other clays: / - - Fuller's earth
Unidad	kg
Generado	05/11/2026 09:07:18
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://vietnamtariff.com/hs-code/25084010/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	4.5	4,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3042
Preferencial (NMF)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N3042
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL1		BT2026!Q3042
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	10	10%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ3042
Arancel de exportación CPTPP	10	10%	115/2022/NĐ-CP	2022-12-30	BT2026!CM3042
Arancel de exportación EVFTA	10	10%	116/2022/NĐ-CP	2022-12-30	BT2026!CP3042
Arancel de exportación UKVFTA	10	10%	117/2022/NĐ-CP	2022-12-30	BT2026!CS3042

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	2.1	2,1%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E3019
ATIGA	2022	2022	0	AT!E2980
ATIGA	2023	2023	0	AT!F2980
ATIGA	2024	2024	0	AT!G2980
ATIGA	2025	2025	0	AT!H2980
ATIGA	2026	2026	0	AT!I2980
ATIGA	2027	2027	0	AT!J2980
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3018
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3018
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3018
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3018

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3018
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3018
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3022
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3022
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3022
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3022
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3022
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3022
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3022
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2986
AIFTA	30/12/2022	2022	0	AI!F2982
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2982
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2982
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2982
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2982
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2982
VKFTA	2022	2022	0	VK!E2982
VKFTA	2023	2023	0	VK!F2982
VKFTA	2024	2024	0	VK!G2982
VKFTA	2025	2025	0	VK!H2982
VKFTA	2026	2026	0	VK!I2982
VKFTA	2027	2027	0	VK!J2982
VCFTA	2022	2022	0	VC!D3029
VCFTA	2023	2023	0	VC!E3029
VCFTA	2024	2024	0	VC!F3029
VCFTA	2025	2025	0	VC!G3029

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H3029
VCFTA	2027	2027	0	VC!I3029
VN-EAEU	2022	2022	0	EAV!D3026
VN-EAEU	2023	2023	0	EAV!E3026
VN-EAEU	2024	2024	0	EAV!F3026
VN-EAEU	2025	2025	0	EAV!G3026
VN-EAEU	2026	2026	0	EAV!H3026
VN-EAEU	2027	2027	0	EAV!I3026
AHKFTA	2022	2022	0	AKH!D3034
AHKFTA	2023	2023	0	AKH!E3034
AHKFTA	2024	2024	0	AKH!F3034
AHKFTA	2025	2025	0	AKH!G3034
AHKFTA	2026	2026	0	AKH!H3034
AHKFTA	2027	2027	0	AKH!I3034
EVFTA	2022	2022	0	EV-NK!D3005
EVFTA	2023	2023	0	EV-NK!E3005
EVFTA	2024	2024	0	EV-NK!F3005
EVFTA	2025	2025	0	EV-NK!G3005
EVFTA	2026	2026	0	EV-NK!H3005
EVFTA	2027	2027	0	EV-NK!I3005
UKVFTA	2022	2022	0	UKV!D3007
UKVFTA	2023	2023	0	UKV!E3007
UKVFTA	2024	2024	0	UKV!F3007
UKVFTA	2025	2025	0	UKV!G3007
UKVFTA	2026	2026	0	UKV!H3007
UKVFTA	2027	2027	0	UKV!I3007

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3003
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3003
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3003
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3003
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3003
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3003
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3003
RCEP A	2022	2022	0	RCEPT-A!D3026
RCEP A	2023	2023	0	RCEPT-A!E3026
RCEP A	2024	2024	0	RCEPT-A!F3026
RCEP A	2025	2025	0	RCEPT-A!G3026
RCEP A	2026	2026	0	RCEPT-A!H3026
RCEP A	2027	2027	0	RCEPT-A!I3026
RCEP B	2022	2022	0	B!D3026
RCEP B	2023	2023	0	B!E3026
RCEP B	2024	2024	0	B!F3026
RCEP B	2025	2025	0	B!G3026
RCEP B	2026	2026	0	B!H3026
RCEP B	2027	2027	0	B!I3026
RCEP C	2022	2022	0	C!D3026
RCEP C	2023	2023	0	C!E3026
RCEP C	2024	2024	0	C!F3026
RCEP C	2025	2025	0	C!G3026
RCEP C	2026	2026	0	C!H3026
RCEP C	2027	2027	0	C!I3026
RCEP D	2022	2022	0	D!D3026

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E3026
RCEP D	2024	2024	0	D!F3026
RCEP D	2025	2025	0	D!G3026
RCEP D	2026	2026	0	D!H3026
RCEP D	2027	2027	0	D!I3026
RCEP E	2022	2022	0	E!D3029
RCEP E	2023	2023	0	E!E3029
RCEP E	2024	2024	0	E!F3029
RCEP E	2025	2025	0	E!G3029
RCEP E	2026	2026	0	E!H3029
RCEP E	2027	2027	0	E!I3029
RCEP F	2022	2022	0	F!D3026
RCEP F	2023	2023	0	F!E3026
RCEP F	2024	2024	0	F!F3026
RCEP F	2025	2025	0	F!G3026
RCEP F	2026	2026	0	F!H3026
RCEP F	2027	2027	0	F!I3026
VIFTA	2024	2024	2.7	VI!F2817
VIFTA	2025	2025	2.4	VI!G2817
VIFTA	2026	2026	2.1	VI!H2817
VIFTA	2027	2027	1.8	VI!I2817

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): TNKS khai thác chưa chế biến thành SP khác (181/2025/NĐ-CP PL1)		181/2025/NĐ-CP	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2508.40 has 2 lines; 2508.40.10 is distinguished from its siblings by: Fuller's earth.	2508.40.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
TAX-001	YELLOW	Several VAT rates	The VAT column shows "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Sỏi, đá cuội; đá dạng viên, mảnh vụn và bột > Đất sét khác, andalusite, kyanite và silimanite, mullite; đất chịu lửa hay đất dinas. Bao gồm các loại đất sét như: đất sét chịu lửa; Bentonit; Andalusite, kyanite và silimanite; Mullite và đất chịu lửa hay đất dinas... Không gồm đất sét trương nở (Tham chiếu mã HS 4 số)		174/2025/NĐ-CP - PL1	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2508.40.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 3% for 2508.40.10 was checked against BT2026 (cell BT2026!N3042), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
TNKS khai thác chưa chế biến thành SP khác (181/2025/NĐ-CP PL1)
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.