Vietnam Tariff Intelligence

Detalle del SA 2516.12.20

Código SA	2516.12.20
Descripción	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape / - Granite: / - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape: / - - - Slabs
Unidad	kg
Generado	07/11/2026 19:28:42
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/25161220/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	3	3%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3075
Preferencial (NMF)	2	2%	26/2023/NĐ-CP	2023-07-15	BT2026!N3075
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL1		BT2026!Q3075
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	30	30%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ3075
Arancel de exportación CPTPP	17	17%	115/2022/NĐ-CP	2022-12-30	BT2026!CM3075
Arancel de exportación EVFTA	17	17%	116/2022/NĐ-CP	2022-12-30	BT2026!CP3075
Arancel de exportación UKVFTA	17	17%	117/2022/NĐ-CP	2022-12-30	BT2026!CS3075

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 (-KH, TH)	0% (excepto KH, TH)	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
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
VIFTA	2.1	2,1%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E3060
ATIGA	2022	2022	0	AT!E3021
ATIGA	2023	2023	0	AT!F3021
ATIGA	2024	2024	0	AT!G3021
ATIGA	2025	2025	0	AT!H3021
ATIGA	2026	2026	0	AT!I3021
ATIGA	2027	2027	0	AT!J3021
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3059
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3059
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3059
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3059

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3059
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3059
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3063
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3063
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3063
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3063
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3063
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3063
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3063
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3027
AIFTA	30/12/2022	2022	0	AI!F3023
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3023
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3023
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3023
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3023
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3023
VKFTA	2022	2022	0	VK!E3023
VKFTA	2023	2023	0	VK!F3023
VKFTA	2024	2024	0	VK!G3023
VKFTA	2025	2025	0	VK!H3023
VKFTA	2026	2026	0	VK!I3023
VKFTA	2027	2027	0	VK!J3023
VCFTA	2022	2022	2	VC!D3070
VCFTA	2023	2023	1	VC!E3070
VCFTA	2024	2024	0	VC!F3070
VCFTA	2025	2025	0	VC!G3070

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H3070
VCFTA	2027	2027	0	VC!I3070
VN-EAEU	2022	2022	0	EAV!D3067
VN-EAEU	2023	2023	0	EAV!E3067
VN-EAEU	2024	2024	0	EAV!F3067
VN-EAEU	2025	2025	0	EAV!G3067
VN-EAEU	2026	2026	0	EAV!H3067
VN-EAEU	2027	2027	0	EAV!I3067
AHKFTA	2022	2022	0	AKH!D3075
AHKFTA	2023	2023	0	AKH!E3075
AHKFTA	2024	2024	0	AKH!F3075
AHKFTA	2025	2025	0	AKH!G3075
AHKFTA	2026	2026	0	AKH!H3075
AHKFTA	2027	2027	0	AKH!I3075
EVFTA	2022	2022	0	EV-NK!D3046
EVFTA	2023	2023	0	EV-NK!E3046
EVFTA	2024	2024	0	EV-NK!F3046
EVFTA	2025	2025	0	EV-NK!G3046
EVFTA	2026	2026	0	EV-NK!H3046
EVFTA	2027	2027	0	EV-NK!I3046
UKVFTA	2022	2022	0	UKV!D3048
UKVFTA	2023	2023	0	UKV!E3048
UKVFTA	2024	2024	0	UKV!F3048
UKVFTA	2025	2025	0	UKV!G3048
UKVFTA	2026	2026	0	UKV!H3048
UKVFTA	2027	2027	0	UKV!I3048

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3044
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3044
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3044
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3044
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3044
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3044
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3044
RCEP A	2022	2022	0	RCEPT-A!D3067
RCEP A	2023	2023	0	RCEPT-A!E3067
RCEP A	2024	2024	0	RCEPT-A!F3067
RCEP A	2025	2025	0	RCEPT-A!G3067
RCEP A	2026	2026	0	RCEPT-A!H3067
RCEP A	2027	2027	0	RCEPT-A!I3067
RCEP B	2022	2022	0	B!D3067
RCEP B	2023	2023	0	B!E3067
RCEP B	2024	2024	0	B!F3067
RCEP B	2025	2025	0	B!G3067
RCEP B	2026	2026	0	B!H3067
RCEP B	2027	2027	0	B!I3067
RCEP C	2022	2022	0	C!D3067
RCEP C	2023	2023	0	C!E3067
RCEP C	2024	2024	0	C!F3067
RCEP C	2025	2025	0	C!G3067
RCEP C	2026	2026	0	C!H3067
RCEP C	2027	2027	0	C!I3067
RCEP D	2022	2022	0	D!D3067

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E3067
RCEP D	2024	2024	0	D!F3067
RCEP D	2025	2025	0	D!G3067
RCEP D	2026	2026	0	D!H3067
RCEP D	2027	2027	0	D!I3067
RCEP E	2022	2022	0	E!D3070
RCEP E	2023	2023	0	E!E3070
RCEP E	2024	2024	0	E!F3070
RCEP E	2025	2025	0	E!G3070
RCEP E	2026	2026	0	E!H3070
RCEP E	2027	2027	0	E!I3070
RCEP F	2022	2022	0	F!D3067
RCEP F	2023	2023	0	F!E3067
RCEP F	2024	2024	0	F!F3067
RCEP F	2025	2025	0	F!G3067
RCEP F	2026	2026	0	F!H3067
RCEP F	2027	2027	0	F!I3067
VIFTA	2024	2024	2.7	VI!F2850
VIFTA	2025	2025	2.4	VI!G2850
VIFTA	2026	2026	2.1	VI!H2850
VIFTA	2027	2027	1.8	VI!I2850

Asesoría y advertencias

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ		10/2024/TT-BXD	Prepare inspection/certification filings under the cited instruments before clearance.	Instrumento citado en la fuente; vigencia no verificada
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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Khoáng sản làm VLXD (04/2021/TT-BXD)		04/2021/TT-BXD	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 2,1%: the preferential rate is equal to or higher than the MFN rate (2%) in the source tariff – claiming the FTA brings no saving.	MFN 2%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2516.12 has 2 lines; 2516.12.20 is distinguished from its siblings by: Slabs.	2516.12.10 Blocks	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: Đá xây dựng và trang trí > Đá granit, đá pocfia, bazan, đá cát kết (sa thạch), đá quartzite và đá khác đã hoặc chưa đẽo thô hoặc mới chỉ cắt thành khối hoặc tấm hình chữ nhật, hình vuông.. Đá dùng để làm tượng đài hoặc đá xây dựng (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 2516.12.20. 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 2% for 2516.12.20 was checked against BT2026 (cell BT2026!N3075), 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)
Khoáng sản làm VLXD (04/2021/TT-BXD)
SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ

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.