Vietnam Tariff Intelligence

Detalle del SA 2523.29.10

Código SA	2523.29.10
Descripción	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers / - Portland cement: / - - Other: / - - - Coloured cement
Unidad	kg
Generado	08/11/2026 10:40:38
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/25232910/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	48	48%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3112
Preferencial (NMF)	32	32%	26/2023/NĐ-CP	2023-07-15	BT2026!N3112
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3112
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

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
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
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
EVFTA	12,7	12,7%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	12,7	12,7%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	29	29%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AKFTA	32	32%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	32	32%	Arancel consolidado BT2026	2026	VK	125/2022/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
RCEP (Anexo A)	35	35%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	35	35%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	35	35%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
ACFTA	50	50%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)
AIFTA	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	No elegible (*)
AJCEP	*	* no elegible	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	No elegible (*)
RCEP (Anexo C)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	No elegible (*)
RCEP (Anexo D)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	No elegible (*)
RCEP (Anexo E)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	No elegible (*)
VJEPA	*	* no elegible	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	No elegible (*)
VIFTA	*	* no elegible	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AC!E3104
ATIGA	2022	2022	0	AT!E3065
ATIGA	2023	2023	0	AT!F3065
ATIGA	2024	2024	0	AT!G3065
ATIGA	2025	2025	0	AT!H3065
ATIGA	2026	2026	0	AT!I3065
ATIGA	2027	2027	0	AT!J3065
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E3103
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F3103
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G3103
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H3103

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I3103
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J3103
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E3107
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F3107
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G3107
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H3107
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I3107
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J3107
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		32	AK!F3107
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3071
AIFTA	30/12/2022	2022	*	AI!F3067
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G3067
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H3067
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I3067
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J3067
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K3067
VKFTA	2022	2022	32	VK!E3067
VKFTA	2023	2023	32	VK!F3067
VKFTA	2024	2024	32	VK!G3067
VKFTA	2025	2025	32	VK!H3067
VKFTA	2026	2026	32	VK!I3067
VKFTA	2027	2027	32	VK!J3067
VCFTA	2022	2022	36	VC!D3114
VCFTA	2023	2023	36	VC!E3114
VCFTA	2024	2024	29	VC!F3114
VCFTA	2025	2025	29	VC!G3114

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	29	VC!H3114
VCFTA	2027	2027	29	VC!I3114
VN-EAEU	2022	2022	9,5	EAV!D3111
VN-EAEU	2023	2023	6,4	EAV!E3111
VN-EAEU	2024	2024	3,2	EAV!F3111
VN-EAEU	2025	2025	0	EAV!G3111
VN-EAEU	2026	2026	0	EAV!H3111
VN-EAEU	2027	2027	0	EAV!I3111
AHKFTA	2022	2022	*	AKH!D3119
AHKFTA	2023	2023	*	AKH!E3119
AHKFTA	2024	2024	*	AKH!F3119
AHKFTA	2025	2025	*	AKH!G3119
AHKFTA	2026	2026	*	AKH!H3119
AHKFTA	2027	2027	*	AKH!I3119
EVFTA	2022	2022	25,4	EV-NK!D3090
EVFTA	2023	2023	22,2	EV-NK!E3090
EVFTA	2024	2024	19	EV-NK!F3090
EVFTA	2025	2025	15,9	EV-NK!G3090
EVFTA	2026	2026	12,7	EV-NK!H3090
EVFTA	2027	2027	9,5	EV-NK!I3090
UKVFTA	2022	2022	25,4	UKV!D3092
UKVFTA	2023	2023	22,2	UKV!E3092
UKVFTA	2024	2024	19	UKV!F3092
UKVFTA	2025	2025	15,9	UKV!G3092
UKVFTA	2026	2026	12,7	UKV!H3092
UKVFTA	2027	2027	9,5	UKV!I3092

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3088
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3088
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3088
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3088
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3088
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3088
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3088
RCEP A	2022	2022	35	RCEPT-A!D3111
RCEP A	2023	2023	35	RCEPT-A!E3111
RCEP A	2024	2024	35	RCEPT-A!F3111
RCEP A	2025	2025	35	RCEPT-A!G3111
RCEP A	2026	2026	35	RCEPT-A!H3111
RCEP A	2027	2027	35	RCEPT-A!I3111
RCEP B	2022	2022	35	B!D3111
RCEP B	2023	2023	35	B!E3111
RCEP B	2024	2024	35	B!F3111
RCEP B	2025	2025	35	B!G3111
RCEP B	2026	2026	35	B!H3111
RCEP B	2027	2027	35	B!I3111
RCEP C	2022	2022	*	C!D3111
RCEP C	2023	2023	*	C!E3111
RCEP C	2024	2024	*	C!F3111
RCEP C	2025	2025	*	C!G3111
RCEP C	2026	2026	*	C!H3111
RCEP C	2027	2027	*	C!I3111
RCEP D	2022	2022	*	D!D3111

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	*	D!E3111
RCEP D	2024	2024	*	D!F3111
RCEP D	2025	2025	*	D!G3111
RCEP D	2026	2026	*	D!H3111
RCEP D	2027	2027	*	D!I3111
RCEP E	2022	2022	*	E!D3114
RCEP E	2023	2023	*	E!E3114
RCEP E	2024	2024	*	E!F3114
RCEP E	2025	2025	*	E!G3114
RCEP E	2026	2026	*	E!H3114
RCEP E	2027	2027	*	E!I3114
RCEP F	2022	2022	35	F!D3111
RCEP F	2023	2023	35	F!E3111
RCEP F	2024	2024	35	F!F3111
RCEP F	2025	2025	35	F!G3111
RCEP F	2026	2026	35	F!H3111
RCEP F	2027	2027	35	F!I3111
VIFTA	2024	2024	*	VI!F2887
VIFTA	2025	2025	*	VI!G2887
VIFTA	2026	2026	*	VI!H2887
VIFTA	2027	2027	*	VI!I2887

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): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): 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
FTA-013	YELLOW	FTA rate not lower than MFN	AKFTA 32%, VKFTA 32%, RCEP (Anexo A) 35%, RCEP (Anexo B) 35%, RCEP (Anexo F) 35%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (32%) in the source tariff – claiming the FTA brings no saving.	MFN 32%		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 2523.29 has 2 lines; 2523.29.10 is distinguished from its siblings by: Coloured cement.	2523.29.90 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 "8/10".		181/2025/NĐ-CP	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 2523.29.10. 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 32% for 2523.29.10 was checked against BT2026 (cell BT2026!N3112), 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
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
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.