Vietnam Tariff Intelligence

# Detalle del SA 2523.29.90

| | |
|---|---|
| **Código SA** | 2523.29.90 |
| **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: / - - - Other |
| **Unidad** | kg |
| **Generado** | 04/11/2026 01:50:43 |
| **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/25232990/ |

## 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!K3113 |
| Preferencial (NMF) | 32 | 32% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N3113 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q3113 |
| 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!E3105 |
| ATIGA | 2022 | 2022 | 0 | AT!E3066 |
| ATIGA | 2023 | 2023 | 0 | AT!F3066 |
| ATIGA | 2024 | 2024 | 0 | AT!G3066 |
| ATIGA | 2025 | 2025 | 0 | AT!H3066 |
| ATIGA | 2026 | 2026 | 0 | AT!I3066 |
| ATIGA | 2027 | 2027 | 0 | AT!J3066 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E3104 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F3104 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G3104 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H3104 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I3104 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J3104 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E3108 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F3108 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G3108 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H3108 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I3108 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J3108 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 32 | AK!F3108 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H3072 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F3068 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G3068 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H3068 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I3068 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J3068 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K3068 |
| VKFTA | 2022 | 2022 | 32 | VK!E3068 |
| VKFTA | 2023 | 2023 | 32 | VK!F3068 |
| VKFTA | 2024 | 2024 | 32 | VK!G3068 |
| VKFTA | 2025 | 2025 | 32 | VK!H3068 |
| VKFTA | 2026 | 2026 | 32 | VK!I3068 |
| VKFTA | 2027 | 2027 | 32 | VK!J3068 |
| VCFTA | 2022 | 2022 | 36 | VC!D3115 |
| VCFTA | 2023 | 2023 | 36 | VC!E3115 |
| VCFTA | 2024 | 2024 | 29 | VC!F3115 |
| VCFTA | 2025 | 2025 | 29 | VC!G3115 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 29 | VC!H3115 |
| VCFTA | 2027 | 2027 | 29 | VC!I3115 |
| VN-EAEU | 2022 | 2022 | 9,5 | EAV!D3112 |
| VN-EAEU | 2023 | 2023 | 6,4 | EAV!E3112 |
| VN-EAEU | 2024 | 2024 | 3,2 | EAV!F3112 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G3112 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H3112 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I3112 |
| AHKFTA | 2022 | 2022 | * | AKH!D3120 |
| AHKFTA | 2023 | 2023 | * | AKH!E3120 |
| AHKFTA | 2024 | 2024 | * | AKH!F3120 |
| AHKFTA | 2025 | 2025 | * | AKH!G3120 |
| AHKFTA | 2026 | 2026 | * | AKH!H3120 |
| AHKFTA | 2027 | 2027 | * | AKH!I3120 |
| EVFTA | 2022 | 2022 | 25,4 | EV-NK!D3091 |
| EVFTA | 2023 | 2023 | 22,2 | EV-NK!E3091 |
| EVFTA | 2024 | 2024 | 19 | EV-NK!F3091 |
| EVFTA | 2025 | 2025 | 15,9 | EV-NK!G3091 |
| EVFTA | 2026 | 2026 | 12,7 | EV-NK!H3091 |
| EVFTA | 2027 | 2027 | 9,5 | EV-NK!I3091 |
| UKVFTA | 2022 | 2022 | 25,4 | UKV!D3093 |
| UKVFTA | 2023 | 2023 | 22,2 | UKV!E3093 |
| UKVFTA | 2024 | 2024 | 19 | UKV!F3093 |
| UKVFTA | 2025 | 2025 | 15,9 | UKV!G3093 |
| UKVFTA | 2026 | 2026 | 12,7 | UKV!H3093 |
| UKVFTA | 2027 | 2027 | 9,5 | UKV!I3093 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D3089 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E3089 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F3089 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G3089 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H3089 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I3089 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J3089 |
| RCEP A | 2022 | 2022 | 35 | RCEPT-A!D3112 |
| RCEP A | 2023 | 2023 | 35 | RCEPT-A!E3112 |
| RCEP A | 2024 | 2024 | 35 | RCEPT-A!F3112 |
| RCEP A | 2025 | 2025 | 35 | RCEPT-A!G3112 |
| RCEP A | 2026 | 2026 | 35 | RCEPT-A!H3112 |
| RCEP A | 2027 | 2027 | 35 | RCEPT-A!I3112 |
| RCEP B | 2022 | 2022 | 35 | B!D3112 |
| RCEP B | 2023 | 2023 | 35 | B!E3112 |
| RCEP B | 2024 | 2024 | 35 | B!F3112 |
| RCEP B | 2025 | 2025 | 35 | B!G3112 |
| RCEP B | 2026 | 2026 | 35 | B!H3112 |
| RCEP B | 2027 | 2027 | 35 | B!I3112 |
| RCEP C | 2022 | 2022 | * | C!D3112 |
| RCEP C | 2023 | 2023 | * | C!E3112 |
| RCEP C | 2024 | 2024 | * | C!F3112 |
| RCEP C | 2025 | 2025 | * | C!G3112 |
| RCEP C | 2026 | 2026 | * | C!H3112 |
| RCEP C | 2027 | 2027 | * | C!I3112 |
| RCEP D | 2022 | 2022 | * | D!D3112 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E3112 |
| RCEP D | 2024 | 2024 | * | D!F3112 |
| RCEP D | 2025 | 2025 | * | D!G3112 |
| RCEP D | 2026 | 2026 | * | D!H3112 |
| RCEP D | 2027 | 2027 | * | D!I3112 |
| RCEP E | 2022 | 2022 | * | E!D3115 |
| RCEP E | 2023 | 2023 | * | E!E3115 |
| RCEP E | 2024 | 2024 | * | E!F3115 |
| RCEP E | 2025 | 2025 | * | E!G3115 |
| RCEP E | 2026 | 2026 | * | E!H3115 |
| RCEP E | 2027 | 2027 | * | E!I3115 |
| RCEP F | 2022 | 2022 | 35 | F!D3112 |
| RCEP F | 2023 | 2023 | 35 | F!E3112 |
| RCEP F | 2024 | 2024 | 35 | F!F3112 |
| RCEP F | 2025 | 2025 | 35 | F!G3112 |
| RCEP F | 2026 | 2026 | 35 | F!H3112 |
| RCEP F | 2027 | 2027 | 35 | F!I3112 |
| VIFTA | 2024 | 2024 | * | VI!F2888 |
| VIFTA | 2025 | 2025 | * | VI!G2888 |
| VIFTA | 2026 | 2026 | * | VI!H2888 |
| VIFTA | 2027 | 2027 | * | VI!I2888 |

## 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): 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; 2523.29.90 is distinguished from its siblings by: Other. | 2523.29.10 Coloured cement | 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 2523.29.90. 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 2523.29.90 was checked against BT2026 (cell BT2026!N3113), 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) |
| 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.