Vietnam Tariff Intelligence

HS 2510.10.10 detail

HS code	2510.10.10
Description	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk / - Unground: / - - Apatite
Unit	kg
Generated	06/11/2026 02:54:54
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/25101010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3050
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3050
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q3050
Excise tax		No data			
Environmental tax		No data			
Export duty	40	40%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ3050
CPTPP export rate	17,5; M: 20	17.5% · M: 20%	115/2022/NĐ-CP	2022-12-30	BT2026!CM3050
EVFTA export rate	22,5	22.5%	116/2022/NĐ-CP	2022-12-30	BT2026!CP3050
UKVFTA export rate	22,5	22.5%	117/2022/NĐ-CP	2022-12-30	BT2026!CS3050

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E3029
ATIGA	2022	2022	0	AT!E2990

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F2990
ATIGA	2024	2024	0	AT!G2990
ATIGA	2025	2025	0	AT!H2990
ATIGA	2026	2026	0	AT!I2990
ATIGA	2027	2027	0	AT!J2990
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3028
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3028
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3028
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3028
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3028
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3028
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3032
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3032
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3032
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3032
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3032
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3032
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3032
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2996
AIFTA	30/12/2022	2022	0	AI!F2992
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2992
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2992
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2992
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2992
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2992
VKFTA	2022	2022	0	VK!E2992

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F2992
VKFTA	2024	2024	0	VK!G2992
VKFTA	2025	2025	0	VK!H2992
VKFTA	2026	2026	0	VK!I2992
VKFTA	2027	2027	0	VK!J2992
VCFTA	2022	2022	0	VC!D3039
VCFTA	2023	2023	0	VC!E3039
VCFTA	2024	2024	0	VC!F3039
VCFTA	2025	2025	0	VC!G3039
VCFTA	2026	2026	0	VC!H3039
VCFTA	2027	2027	0	VC!I3039
VN-EAEU	2022	2022	0	EAV!D3036
VN-EAEU	2023	2023	0	EAV!E3036
VN-EAEU	2024	2024	0	EAV!F3036
VN-EAEU	2025	2025	0	EAV!G3036
VN-EAEU	2026	2026	0	EAV!H3036
VN-EAEU	2027	2027	0	EAV!I3036
AHKFTA	2022	2022	0	AKH!D3044
AHKFTA	2023	2023	0	AKH!E3044
AHKFTA	2024	2024	0	AKH!F3044
AHKFTA	2025	2025	0	AKH!G3044
AHKFTA	2026	2026	0	AKH!H3044
AHKFTA	2027	2027	0	AKH!I3044
EVFTA	2022	2022	0	EV-NK!D3015
EVFTA	2023	2023	0	EV-NK!E3015
EVFTA	2024	2024	0	EV-NK!F3015

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G3015
EVFTA	2026	2026	0	EV-NK!H3015
EVFTA	2027	2027	0	EV-NK!I3015
UKVFTA	2022	2022	0	UKV!D3017
UKVFTA	2023	2023	0	UKV!E3017
UKVFTA	2024	2024	0	UKV!F3017
UKVFTA	2025	2025	0	UKV!G3017
UKVFTA	2026	2026	0	UKV!H3017
UKVFTA	2027	2027	0	UKV!I3017
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3013
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3013
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3013
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3013
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3013
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3013
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3013
RCEP A	2022	2022	0	RCEPT-A!D3036
RCEP A	2023	2023	0	RCEPT-A!E3036
RCEP A	2024	2024	0	RCEPT-A!F3036
RCEP A	2025	2025	0	RCEPT-A!G3036
RCEP A	2026	2026	0	RCEPT-A!H3036
RCEP A	2027	2027	0	RCEPT-A!I3036
RCEP B	2022	2022	0	B!D3036
RCEP B	2023	2023	0	B!E3036
RCEP B	2024	2024	0	B!F3036
RCEP B	2025	2025	0	B!G3036

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H3036
RCEP B	2027	2027	0	B!I3036
RCEP C	2022	2022	0	C!D3036
RCEP C	2023	2023	0	C!E3036
RCEP C	2024	2024	0	C!F3036
RCEP C	2025	2025	0	C!G3036
RCEP C	2026	2026	0	C!H3036
RCEP C	2027	2027	0	C!I3036
RCEP D	2022	2022	0	D!D3036
RCEP D	2023	2023	0	D!E3036
RCEP D	2024	2024	0	D!F3036
RCEP D	2025	2025	0	D!G3036
RCEP D	2026	2026	0	D!H3036
RCEP D	2027	2027	0	D!I3036
RCEP E	2022	2022	0	E!D3039
RCEP E	2023	2023	0	E!E3039
RCEP E	2024	2024	0	E!F3039
RCEP E	2025	2025	0	E!G3039
RCEP E	2026	2026	0	E!H3039
RCEP E	2027	2027	0	E!I3039
RCEP F	2022	2022	0	F!D3036
RCEP F	2023	2023	0	F!E3036
RCEP F	2024	2024	0	F!F3036
RCEP F	2025	2025	0	F!G3036
RCEP F	2026	2026	0	F!H3036
RCEP F	2027	2027	0	F!I3036

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F2825
VIFTA	2025	2025	0	VI!G2825
VIFTA	2026	2026	0	VI!H2825
VIFTA	2027	2027	0	VI!I2825

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2510.10 has 2 lines; 2510.10.10 is distinguished from its siblings by: Apatite.	2510.10.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
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.	Not verified – check required
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 > Canxi phosphat tự nhiên, canxi phosphat nhôm tự nhiên và đá phấn có chứa phosphat. Bao gồm cả quặng apatit (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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2510.10.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 2510.10.10 was checked against BT2026 (cell BT2026!N3050), 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.	Checked against the source tariff file

Item policy

Item policy
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)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.