Vietnam Tariff Intelligence

# HS 2515.12.20 detail

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|---|---|
| **HS code** | 2515.12.20 |
| **Description** | Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape / - Marble and travertine: / - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape: / - - - Slabs |
| **Unit** | kg |
| **Generated** | 09/11/2026 08:20:24 |
| **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/25151220/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 3 | 3% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K3068 |
| Preferential (MFN) | 2 | 2% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N3068 |
| VAT | 10/8 | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL1 | | BT2026!Q3068 |
| Excise tax | | No data | | | |
| Environmental tax | | No data | | | |
| Export duty | 30 | 30% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ3068 |
| CPTPP export rate | 7,4; M: 8,5 | 7.4% · M: 8.5% | 115/2022/NĐ-CP | 2022-12-30 | BT2026!CM3068 |
| EVFTA export rate | 9,5 | 9.5% | 116/2022/NĐ-CP | 2022-12-30 | BT2026!CP3068 |
| UKVFTA export rate | 9,5 | 9.5% | 117/2022/NĐ-CP | 2022-12-30 | BT2026!CS3068 |

## 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 |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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 |
| 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 |
| VNCU | 0 | 0% | Consolidated BT2026 | 2023 - 2027 | VNCB · Form VC (Cuba) | 114/2022/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 |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|

| | | | | |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E3052 |
| ATIGA | 2022 | 2022 | 0 | AT!E3013 |
| ATIGA | 2023 | 2023 | 0 | AT!F3013 |
| ATIGA | 2024 | 2024 | 0 | AT!G3013 |
| ATIGA | 2025 | 2025 | 0 | AT!H3013 |
| ATIGA | 2026 | 2026 | 0 | AT!I3013 |
| ATIGA | 2027 | 2027 | 0 | AT!J3013 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E3051 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F3051 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G3051 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H3051 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I3051 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J3051 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E3055 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F3055 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G3055 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H3055 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I3055 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J3055 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F3055 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H3019 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F3015 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G3015 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H3015 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I3015 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J3015 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K3015 |

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|---|---|---|---|---|
| VKFTA | 2022 | 2022 | 0 | VK!E3015 |
| VKFTA | 2023 | 2023 | 0 | VK!F3015 |
| VKFTA | 2024 | 2024 | 0 | VK!G3015 |
| VKFTA | 2025 | 2025 | 0 | VK!H3015 |
| VKFTA | 2026 | 2026 | 0 | VK!I3015 |
| VKFTA | 2027 | 2027 | 0 | VK!J3015 |
| VCFTA | 2022 | 2022 | 0 | VC!D3062 |
| VCFTA | 2023 | 2023 | 0 | VC!E3062 |
| VCFTA | 2024 | 2024 | 0 | VC!F3062 |
| VCFTA | 2025 | 2025 | 0 | VC!G3062 |
| VCFTA | 2026 | 2026 | 0 | VC!H3062 |
| VCFTA | 2027 | 2027 | 0 | VC!I3062 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D3059 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E3059 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F3059 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G3059 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H3059 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I3059 |
| VNCU | 2022 | 2022 | 0 | VNCU!D550 |
| VNCU | 2023 - 2027 | | 0 | VNCU!E550 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D3067 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E3067 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F3067 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G3067 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H3067 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I3067 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D3038 |

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|---|---|---|---|---|
| EVFTA | 2023 | 2023 | 0 | EV-NK!E3038 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F3038 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G3038 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H3038 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I3038 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D3040 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E3040 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F3040 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G3040 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H3040 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I3040 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D3036 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E3036 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F3036 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G3036 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H3036 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I3036 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J3036 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D3059 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E3059 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F3059 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G3059 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H3059 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I3059 |
| RCEP B | 2022 | 2022 | 0 | B!D3059 |
| RCEP B | 2023 | 2023 | 0 | B!E3059 |
| RCEP B | 2024 | 2024 | 0 | B!F3059 |

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|---|---|---|---|---|
| RCEP B | 2025 | 2025 | 0 | B!G3059 |
| RCEP B | 2026 | 2026 | 0 | B!H3059 |
| RCEP B | 2027 | 2027 | 0 | B!I3059 |
| RCEP C | 2022 | 2022 | 0 | C!D3059 |
| RCEP C | 2023 | 2023 | 0 | C!E3059 |
| RCEP C | 2024 | 2024 | 0 | C!F3059 |
| RCEP C | 2025 | 2025 | 0 | C!G3059 |
| RCEP C | 2026 | 2026 | 0 | C!H3059 |
| RCEP C | 2027 | 2027 | 0 | C!I3059 |
| RCEP D | 2022 | 2022 | 0 | D!D3059 |
| RCEP D | 2023 | 2023 | 0 | D!E3059 |
| RCEP D | 2024 | 2024 | 0 | D!F3059 |
| RCEP D | 2025 | 2025 | 0 | D!G3059 |
| RCEP D | 2026 | 2026 | 0 | D!H3059 |
| RCEP D | 2027 | 2027 | 0 | D!I3059 |
| RCEP E | 2022 | 2022 | 0 | E!D3062 |
| RCEP E | 2023 | 2023 | 0 | E!E3062 |
| RCEP E | 2024 | 2024 | 0 | E!F3062 |
| RCEP E | 2025 | 2025 | 0 | E!G3062 |
| RCEP E | 2026 | 2026 | 0 | E!H3062 |
| RCEP E | 2027 | 2027 | 0 | E!I3062 |
| RCEP F | 2022 | 2022 | 0 | F!D3059 |
| RCEP F | 2023 | 2023 | 0 | F!E3059 |
| RCEP F | 2024 | 2024 | 0 | F!F3059 |
| RCEP F | 2025 | 2025 | 0 | F!G3059 |
| RCEP F | 2026 | 2026 | 0 | F!H3059 |
| RCEP F | 2027 | 2027 | 0 | F!I3059 |

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|---|---|---|---|---|
| VIFTA | 2024 | 2024 | 0 | VI!F2843 |
| VIFTA | 2025 | 2025 | 0 | VI!G2843 |
| VIFTA | 2026 | 2026 | 0 | VI!H2843 |
| VIFTA | 2027 | 2027 | 0 | VI!I2843 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| 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. | Instrument cited in source; validity not verified |
| 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 |
| 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. | Instrument cited in source; validity not verified |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 2515.12 has 2 lines; 2515.12.20 is distinguished from its siblings by: Slabs. | 2515.12.10 Blocks | 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 |

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| 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 cẩm thạch (đá hoa), đá hoa trắng, travertine, ecausine và đá vôi khác, thạch cao tuyết hoa, 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 có trọng lượng riêng từ 2,5 trở lên (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 2515.12.20. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Not verified – check required |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 2% for 2515.12.20 was checked against BT2026 (cell BT2026!N3068), 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) |
| Khoáng sản làm VLXD (04/2021/TT-BXD) |
| SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ |

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.