Vietnam Tariff Intelligence

HS 2516.12.20 detail

HS code	2516.12.20
Description	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
Unit	kg
Generated	07/11/2026 21:45:38
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/25161220/

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!K3075
Preferential (MFN)	2	2%	26/2023/NĐ-CP	2023-07-15	BT2026!N3075
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q3075
Excise tax		No data			
Environmental tax		No data			
Export duty	30	30%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ3075
CPTPP export rate	17	17%	115/2022/NĐ-CP	2022-12-30	BT2026!CM3075
EVFTA export rate	17	17%	116/2022/NĐ-CP	2022-12-30	BT2026!CP3075
UKVFTA export rate	17	17%	117/2022/NĐ-CP	2022-12-30	BT2026!CS3075

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 (-KH, TH)	0% (except KH, TH)	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
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
VIFTA	2.1	2.1%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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

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
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.	Not verified – check required
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.	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: 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).	Not verified – check required

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.	Not verified – check required
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.	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.