Vietnam Tariff Intelligence

HS 2523.10.90 detail

HS code	2523.10.90
Description	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers / - Cement clinkers: / - - Other
Unit	kg
Generated	08/11/2026 09:44:00
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/25231090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3108
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N3108
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3108
Excise tax		No data			
Environmental tax		No data			
Export duty	5%. Từ ngày 01/01/2027 áp dụng mức thuế suất 10%.	5%. Từ ngày 01/01/2027 áp dụng mức thuế suất 10%.	108/2025/NĐ-CP	2025-05-19	BT2026!CJ3108
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

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
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(-KH)	0% (except KH)	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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
EVFTA	9	9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	9	9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VIFTA	21	21%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	22,5	22.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
RCEP (Annex B)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E3100
ATIGA	2022	2022	0	AT!E3061
ATIGA	2023	2023	0	AT!F3061
ATIGA	2024	2024	0	AT!G3061
ATIGA	2025	2025	0	AT!H3061
ATIGA	2026	2026	0	AT!I3061
ATIGA	2027	2027	0	AT!J3061
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3099

FTA	Period	Year	Source value	Source
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3099
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3099
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3099
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3099
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3099
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3103
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3103
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3103
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3103
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3103
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3103
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3103
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3067
AIFTA	30/12/2022	2022	0	AI!F3063
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3063
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3063
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3063
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3063
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3063
VKFTA	2022	2022	0	VK!E3063
VKFTA	2023	2023	0	VK!F3063
VKFTA	2024	2024	0	VK!G3063
VKFTA	2025	2025	0	VK!H3063
VKFTA	2026	2026	0	VK!I3063
VKFTA	2027	2027	0	VK!J3063
VCFTA	2022	2022	2	VC!D3110

FTA	Period	Year	Source value	Source
VCFTA	2023	2023	1	VC!E3110
VCFTA	2024	2024	0	VC!F3110
VCFTA	2025	2025	0	VC!G3110
VCFTA	2026	2026	0	VC!H3110
VCFTA	2027	2027	0	VC!I3110
VN-EAEU	2022	2022	0	EAV!D3107
VN-EAEU	2023	2023	0	EAV!E3107
VN-EAEU	2024	2024	0	EAV!F3107
VN-EAEU	2025	2025	0	EAV!G3107
VN-EAEU	2026	2026	0	EAV!H3107
VN-EAEU	2027	2027	0	EAV!I3107
VNCU	2022	2022	0	VNCU!D555
VNCU	2023 - 2027		0	VNCU!E555
AHKFTA	2022	2022	*	AKH!D3115
AHKFTA	2023	2023	*	AKH!E3115
AHKFTA	2024	2024	*	AKH!F3115
AHKFTA	2025	2025	*	AKH!G3115
AHKFTA	2026	2026	*	AKH!H3115
AHKFTA	2027	2027	*	AKH!I3115
EVFTA	2022	2022	18,1	EV-NK!D3086
EVFTA	2023	2023	15,9	EV-NK!E3086
EVFTA	2024	2024	13,6	EV-NK!F3086
EVFTA	2025	2025	11,3	EV-NK!G3086
EVFTA	2026	2026	9	EV-NK!H3086
EVFTA	2027	2027	6,8	EV-NK!I3086
UKVFTA	2022	2022	18,1	UKV!D3088

FTA	Period	Year	Source value	Source
UKVFTA	2023	2023	15,9	UKV!E3088
UKVFTA	2024	2024	13,6	UKV!F3088
UKVFTA	2025	2025	11,3	UKV!G3088
UKVFTA	2026	2026	9	UKV!H3088
UKVFTA	2027	2027	6,8	UKV!I3088
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3084
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3084
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3084
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3084
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3084
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3084
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3084
RCEP A	2022	2022	28,5	RCEPT-A!D3107
RCEP A	2023	2023	27	RCEPT-A!E3107
RCEP A	2024	2024	25,5	RCEPT-A!F3107
RCEP A	2025	2025	24	RCEPT-A!G3107
RCEP A	2026	2026	22,5	RCEPT-A!H3107
RCEP A	2027	2027	21	RCEPT-A!I3107
RCEP B	2022	2022	30	B!D3107
RCEP B	2023	2023	30	B!E3107
RCEP B	2024	2024	30	B!F3107
RCEP B	2025	2025	30	B!G3107
RCEP B	2026	2026	30	B!H3107
RCEP B	2027	2027	30	B!I3107
RCEP C	2022	2022	30	C!D3107
RCEP C	2023	2023	30	C!E3107

FTA	Period	Year	Source value	Source
RCEP C	2024	2024	30	C!F3107
RCEP C	2025	2025	30	C!G3107
RCEP C	2026	2026	30	C!H3107
RCEP C	2027	2027	30	C!I3107
RCEP D	2022	2022	30	D!D3107
RCEP D	2023	2023	30	D!E3107
RCEP D	2024	2024	30	D!F3107
RCEP D	2025	2025	30	D!G3107
RCEP D	2026	2026	30	D!H3107
RCEP D	2027	2027	30	D!I3107
RCEP E	2022	2022	30	E!D3110
RCEP E	2023	2023	30	E!E3110
RCEP E	2024	2024	30	E!F3110
RCEP E	2025	2025	30	E!G3110
RCEP E	2026	2026	30	E!H3110
RCEP E	2027	2027	30	E!I3110
RCEP F	2022	2022	30	F!D3107
RCEP F	2023	2023	30	F!E3107
RCEP F	2024	2024	30	F!F3107
RCEP F	2025	2025	30	F!G3107
RCEP F	2026	2026	30	F!H3107
RCEP F	2027	2027	30	F!I3107
VIFTA	2024	2024	27	VI!F2883
VIFTA	2025	2025	24	VI!G2883
VIFTA	2026	2026	21	VI!H2883
VIFTA	2027	2027	18	VI!I2883

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): 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.	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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex B) 30%, RCEP (Annex C) 30%, RCEP (Annex D) 30%, RCEP (Annex E) 30%, RCEP (Annex F) 30%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 2523.10 has 2 lines; 2523.10.90 is distinguished from its siblings by: Other.	2523.10.10 Of a kind used in the manufacture of white cement	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 "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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2523.10.90. 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 25% for 2523.10.90 was checked against BT2026 (cell BT2026!N3108), 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
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)

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.