Vietnam Tariff Intelligence

HS 2523.29.90 detail

HS code	2523.29.90
Description	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
Unit	kg
Generated	01/11/2026 20:51:57
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/25232990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	48	48%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3113
Preferential (MFN)	32	32%	26/2023/NĐ-CP	2023-07-15	BT2026!N3113
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3113
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
EVFTA	12,7	12.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	12,7	12.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	29	29%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AKFTA	32	32%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	32	32%	Consolidated BT2026	2026	VK	125/2022/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
RCEP (Annex A)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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)		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

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G3104
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H3104
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

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	29	VC!F3115
VCFTA	2025	2025	29	VC!G3115
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

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	12,7	UKV!H3093
UKVFTA	2027	2027	9,5	UKV!I3093
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

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I3112
RCEP D	2022	2022	*	D!D3112
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

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): 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	AKFTA 32%, VKFTA 32%, RCEP (Annex A) 35%, RCEP (Annex B) 35%, RCEP (Annex 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.	Not verified – check required
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.	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 2523.29.90. 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 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.	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)
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.