Vietnam Tariff Intelligence

HS 2508.40.90 detail

HS code	2508.40.90
Description	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths / - Other clays: / - - Other
Unit	kg
Generated	09/11/2026 05:33:15
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/25084090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3043
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N3043
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q3043
Excise tax		No data			
Environmental tax		No data			
Export duty	10	10%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ3043
CPTPP export rate	10	10%	115/2022/NĐ-CP	2022-12-30	BT2026!CM3043
EVFTA export rate	10	10%	116/2022/NĐ-CP	2022-12-30	BT2026!CP3043
UKVFTA export rate	10	10%	117/2022/NĐ-CP	2022-12-30	BT2026!CS3043

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

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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	2.1	2.1%	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!E3020

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E2981
ATIGA	2023	2023	0	AT!F2981
ATIGA	2024	2024	0	AT!G2981
ATIGA	2025	2025	0	AT!H2981
ATIGA	2026	2026	0	AT!I2981
ATIGA	2027	2027	0	AT!J2981
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3019
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3019
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3019
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3019
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3019
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3019
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3023
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3023
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3023
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3023
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3023
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3023
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3023
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2987
AIFTA	30/12/2022	2022	0	AI!F2983
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2983
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2983
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2983
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2983
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2983

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E2983
VKFTA	2023	2023	0	VK!F2983
VKFTA	2024	2024	0	VK!G2983
VKFTA	2025	2025	0	VK!H2983
VKFTA	2026	2026	0	VK!I2983
VKFTA	2027	2027	0	VK!J2983
VCFTA	2022	2022	0	VC!D3030
VCFTA	2023	2023	0	VC!E3030
VCFTA	2024	2024	0	VC!F3030
VCFTA	2025	2025	0	VC!G3030
VCFTA	2026	2026	0	VC!H3030
VCFTA	2027	2027	0	VC!I3030
VN-EAEU	2022	2022	0	EAV!D3027
VN-EAEU	2023	2023	0	EAV!E3027
VN-EAEU	2024	2024	0	EAV!F3027
VN-EAEU	2025	2025	0	EAV!G3027
VN-EAEU	2026	2026	0	EAV!H3027
VN-EAEU	2027	2027	0	EAV!I3027
AHKFTA	2022	2022	2	AKH!D3035
AHKFTA	2023	2023	1	AKH!E3035
AHKFTA	2024	2024	1	AKH!F3035
AHKFTA	2025	2025	1	AKH!G3035
AHKFTA	2026	2026	1	AKH!H3035
AHKFTA	2027	2027	0	AKH!I3035
EVFTA	2022	2022	0	EV-NK!D3006
EVFTA	2023	2023	0	EV-NK!E3006

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F3006
EVFTA	2025	2025	0	EV-NK!G3006
EVFTA	2026	2026	0	EV-NK!H3006
EVFTA	2027	2027	0	EV-NK!I3006
UKVFTA	2022	2022	0	UKV!D3008
UKVFTA	2023	2023	0	UKV!E3008
UKVFTA	2024	2024	0	UKV!F3008
UKVFTA	2025	2025	0	UKV!G3008
UKVFTA	2026	2026	0	UKV!H3008
UKVFTA	2027	2027	0	UKV!I3008
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3004
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3004
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3004
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3004
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3004
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3004
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3004
RCEP A	2022	2022	0	RCEPT-A!D3027
RCEP A	2023	2023	0	RCEPT-A!E3027
RCEP A	2024	2024	0	RCEPT-A!F3027
RCEP A	2025	2025	0	RCEPT-A!G3027
RCEP A	2026	2026	0	RCEPT-A!H3027
RCEP A	2027	2027	0	RCEPT-A!I3027
RCEP B	2022	2022	0	B!D3027
RCEP B	2023	2023	0	B!E3027
RCEP B	2024	2024	0	B!F3027

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G3027
RCEP B	2026	2026	0	B!H3027
RCEP B	2027	2027	0	B!I3027
RCEP C	2022	2022	0	C!D3027
RCEP C	2023	2023	0	C!E3027
RCEP C	2024	2024	0	C!F3027
RCEP C	2025	2025	0	C!G3027
RCEP C	2026	2026	0	C!H3027
RCEP C	2027	2027	0	C!I3027
RCEP D	2022	2022	0	D!D3027
RCEP D	2023	2023	0	D!E3027
RCEP D	2024	2024	0	D!F3027
RCEP D	2025	2025	0	D!G3027
RCEP D	2026	2026	0	D!H3027
RCEP D	2027	2027	0	D!I3027
RCEP E	2022	2022	0	E!D3030
RCEP E	2023	2023	0	E!E3030
RCEP E	2024	2024	0	E!F3030
RCEP E	2025	2025	0	E!G3030
RCEP E	2026	2026	0	E!H3030
RCEP E	2027	2027	0	E!I3030
RCEP F	2022	2022	0	F!D3027
RCEP F	2023	2023	0	F!E3027
RCEP F	2024	2024	0	F!F3027
RCEP F	2025	2025	0	F!G3027
RCEP F	2026	2026	0	F!H3027

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I3027
VIFTA	2024	2024	2.7	VI!F2818
VIFTA	2025	2025	2.4	VI!G2818
VIFTA	2026	2026	2.1	VI!H2818
VIFTA	2027	2027	1.8	VI!I2818

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2508.40 has 2 lines; 2508.40.90 is distinguished from its siblings by: Other.	2508.40.10 Fuller's earth	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 > Đất sét khác, andalusite, kyanite và silimanite, mullite; đất chịu lửa hay đất dinas. Bao gồm các loại đất sét như: đất sét chịu lửa; Bentonit; Andalusite, kyanite và silimanite; Mullite và đất chịu lửa hay đất dinas... Không gồm đất sét trương nở (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 2508.40.90. 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 3% for 2508.40.90 was checked against BT2026 (cell BT2026!N3043), 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)
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)

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.