Vietnam Tariff Intelligence

HS 2515.12.20 detail

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	07/11/2026 19:11:27
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

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

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

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

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.