Vietnam Tariff Intelligence

HS 2517.10.00 detail

HS code	2517.10.00
Description	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated / - Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated
Unit	kg/m3
Generated	02/11/2026 21:37:14
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/25171000/

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!K3081
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N3081
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q3081
Excise tax		No data			
Environmental tax		No data			
Export duty	30/30	30 / 30 (several rates)	26/2023/NĐ-CP	2023-05-31	BT2026!CJ3081
CPTPP export rate	5,2; M: 6,5	5.2% · M: 6.5%	115/2022/NĐ-CP	2022-12-30	BT2026!CM3081
EVFTA export rate	7,8	7.8%	116/2022/NĐ-CP	2022-12-30	BT2026!CP3081
UKVFTA export rate	7,8	7.8%	117/2022/NĐ-CP	2022-12-30	BT2026!CS3081

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
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
VIFTA	1.7	1.7%	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!E3067
ATIGA	2022	2022	0	AT!E3028
ATIGA	2023	2023	0	AT!F3028
ATIGA	2024	2024	0	AT!G3028
ATIGA	2025	2025	0	AT!H3028
ATIGA	2026	2026	0	AT!I3028
ATIGA	2027	2027	0	AT!J3028
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3066
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3066
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3066
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3066
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3066
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3066
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3070
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3070
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3070
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3070
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3070
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3070
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3070
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3034
AIFTA	30/12/2022	2022	0	AI!F3030
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3030
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3030
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3030
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3030
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3030

VKFTA	2022	2022	0	VK!E3030
VKFTA	2023	2023	0	VK!F3030
VKFTA	2024	2024	0	VK!G3030
VKFTA	2025	2025	0	VK!H3030
VKFTA	2026	2026	0	VK!I3030
VKFTA	2027	2027	0	VK!J3030
VCFTA	2022	2022	0	VC!D3077
VCFTA	2023	2023	0	VC!E3077
VCFTA	2024	2024	0	VC!F3077
VCFTA	2025	2025	0	VC!G3077
VCFTA	2026	2026	0	VC!H3077
VCFTA	2027	2027	0	VC!I3077
VN-EAEU	2022	2022	0	EAV!D3074
VN-EAEU	2023	2023	0	EAV!E3074
VN-EAEU	2024	2024	0	EAV!F3074
VN-EAEU	2025	2025	0	EAV!G3074
VN-EAEU	2026	2026	0	EAV!H3074
VN-EAEU	2027	2027	0	EAV!I3074
AHKFTA	2022	2022	0	AKH!D3082
AHKFTA	2023	2023	0	AKH!E3082
AHKFTA	2024	2024	0	AKH!F3082
AHKFTA	2025	2025	0	AKH!G3082
AHKFTA	2026	2026	0	AKH!H3082
AHKFTA	2027	2027	0	AKH!I3082
EVFTA	2022	2022	0	EV-NK!D3053
EVFTA	2023	2023	0	EV-NK!E3053
EVFTA	2024	2024	0	EV-NK!F3053

EVFTA	2025	2025	0	EV-NK!G3053
EVFTA	2026	2026	0	EV-NK!H3053
EVFTA	2027	2027	0	EV-NK!I3053
UKVFTA	2022	2022	0	UKV!D3055
UKVFTA	2023	2023	0	UKV!E3055
UKVFTA	2024	2024	0	UKV!F3055
UKVFTA	2025	2025	0	UKV!G3055
UKVFTA	2026	2026	0	UKV!H3055
UKVFTA	2027	2027	0	UKV!I3055
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3051
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3051
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3051
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3051
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3051
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3051
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3051
RCEP A	2022	2022	0	RCEPT-A!D3074
RCEP A	2023	2023	0	RCEPT-A!E3074
RCEP A	2024	2024	0	RCEPT-A!F3074
RCEP A	2025	2025	0	RCEPT-A!G3074
RCEP A	2026	2026	0	RCEPT-A!H3074
RCEP A	2027	2027	0	RCEPT-A!I3074
RCEP B	2022	2022	0	B!D3074
RCEP B	2023	2023	0	B!E3074
RCEP B	2024	2024	0	B!F3074
RCEP B	2025	2025	0	B!G3074
RCEP B	2026	2026	0	B!H3074

RCEP B	2027	2027	0	B!I3074
RCEP C	2022	2022	0	C!D3074
RCEP C	2023	2023	0	C!E3074
RCEP C	2024	2024	0	C!F3074
RCEP C	2025	2025	0	C!G3074
RCEP C	2026	2026	0	C!H3074
RCEP C	2027	2027	0	C!I3074
RCEP D	2022	2022	0	D!D3074
RCEP D	2023	2023	0	D!E3074
RCEP D	2024	2024	0	D!F3074
RCEP D	2025	2025	0	D!G3074
RCEP D	2026	2026	0	D!H3074
RCEP D	2027	2027	0	D!I3074
RCEP E	2022	2022	0	E!D3077
RCEP E	2023	2023	0	E!E3077
RCEP E	2024	2024	0	E!F3077
RCEP E	2025	2025	0	E!G3077
RCEP E	2026	2026	0	E!H3077
RCEP E	2027	2027	0	E!I3077
RCEP F	2022	2022	0	F!D3074
RCEP F	2023	2023	0	F!E3074
RCEP F	2024	2024	0	F!F3074
RCEP F	2025	2025	0	F!G3074
RCEP F	2026	2026	0	F!H3074
RCEP F	2027	2027	0	F!I3074
VIFTA	2024	2024	2,6	VI!F2856
VIFTA	2025	2025	2.1	VI!G2856

VIFTA	2026	2026	1.7	VI!H2856
VIFTA	2027	2027	1.3	VI!I2856

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
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 > Sỏi, đá cuội. Chủ yếu để làm cốt bê tông, để rải đường bộ hay đường sắt (Tham chiếu mã HS 8 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 2517.10.00. 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 2517.10.00 was checked against BT2026 (cell BT2026!N3081), 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.