Vietnam Tariff Intelligence

HS 2523.10.10 detail

HS code	2523.10.10
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: / - - Of a kind used in the manufacture of white cement
Unit	kg
Generated	01/11/2026 07:53:04
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/25231010/

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!K3107
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N3107
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3107
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!CJ3107
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	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	18,8	18.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E3099
ATIGA	2022	2022	0	AT!E3060
ATIGA	2023	2023	0	AT!F3060
ATIGA	2024	2024	0	AT!G3060
ATIGA	2025	2025	0	AT!H3060
ATIGA	2026	2026	0	AT!I3060
ATIGA	2027	2027	0	AT!J3060
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3098

FTA	Period	Year	Source value	Source
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3098
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3098
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3098
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3098
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3098
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3102
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3102
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3102
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3102
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3102
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3102
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3102
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3066
AIFTA	30/12/2022	2022	0	AI!F3062
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3062
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3062
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3062
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3062
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3062
VKFTA	2022	2022	0	VK!E3062
VKFTA	2023	2023	0	VK!F3062
VKFTA	2024	2024	0	VK!G3062
VKFTA	2025	2025	0	VK!H3062
VKFTA	2026	2026	0	VK!I3062
VKFTA	2027	2027	0	VK!J3062
VCFTA	2022	2022	2	VC!D3109

FTA	Period	Year	Source value	Source
VCFTA	2023	2023	1	VC!E3109
VCFTA	2024	2024	0	VC!F3109
VCFTA	2025	2025	0	VC!G3109
VCFTA	2026	2026	0	VC!H3109
VCFTA	2027	2027	0	VC!I3109
VN-EAEU	2022	2022	0	EAV!D3106
VN-EAEU	2023	2023	0	EAV!E3106
VN-EAEU	2024	2024	0	EAV!F3106
VN-EAEU	2025	2025	0	EAV!G3106
VN-EAEU	2026	2026	0	EAV!H3106
VN-EAEU	2027	2027	0	EAV!I3106
VNCU	2022	2022	0	VNCU!D554
VNCU	2023 - 2027		0	VNCU!E554
AHKFTA	2022	2022	25	AKH!D3114
AHKFTA	2023	2023	25	AKH!E3114
AHKFTA	2024	2024	25	AKH!F3114
AHKFTA	2025	2025	25	AKH!G3114
AHKFTA	2026	2026	25	AKH!H3114
AHKFTA	2027	2027	25	AKH!I3114
EVFTA	2022	2022	18,1	EV-NK!D3085
EVFTA	2023	2023	15,9	EV-NK!E3085
EVFTA	2024	2024	13,6	EV-NK!F3085
EVFTA	2025	2025	11,3	EV-NK!G3085
EVFTA	2026	2026	9	EV-NK!H3085
EVFTA	2027	2027	6,8	EV-NK!I3085
UKVFTA	2022	2022	18,1	UKV!D3087

FTA	Period	Year	Source value	Source
UKVFTA	2023	2023	15,9	UKV!E3087
UKVFTA	2024	2024	13,6	UKV!F3087
UKVFTA	2025	2025	11,3	UKV!G3087
UKVFTA	2026	2026	9	UKV!H3087
UKVFTA	2027	2027	6,8	UKV!I3087
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3083
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3083
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3083
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3083
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3083
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3083
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3083
RCEP A	2022	2022	23,8	RCEPT-A!D3106
RCEP A	2023	2023	22,5	RCEPT-A!E3106
RCEP A	2024	2024	21,3	RCEPT-A!F3106
RCEP A	2025	2025	20	RCEPT-A!G3106
RCEP A	2026	2026	18,8	RCEPT-A!H3106
RCEP A	2027	2027	17,5	RCEPT-A!I3106
RCEP B	2022	2022	25	B!D3106
RCEP B	2023	2023	25	B!E3106
RCEP B	2024	2024	25	B!F3106
RCEP B	2025	2025	25	B!G3106
RCEP B	2026	2026	25	B!H3106
RCEP B	2027	2027	25	B!I3106
RCEP C	2022	2022	25	C!D3106
RCEP C	2023	2023	25	C!E3106

FTA	Period	Year	Source value	Source
RCEP C	2024	2024	25	C!F3106
RCEP C	2025	2025	25	C!G3106
RCEP C	2026	2026	25	C!H3106
RCEP C	2027	2027	25	C!I3106
RCEP D	2022	2022	25	D!D3106
RCEP D	2023	2023	25	D!E3106
RCEP D	2024	2024	25	D!F3106
RCEP D	2025	2025	25	D!G3106
RCEP D	2026	2026	25	D!H3106
RCEP D	2027	2027	25	D!I3106
RCEP E	2022	2022	25	E!D3109
RCEP E	2023	2023	25	E!E3109
RCEP E	2024	2024	25	E!F3109
RCEP E	2025	2025	25	E!G3109
RCEP E	2026	2026	25	E!H3109
RCEP E	2027	2027	25	E!I3109
RCEP F	2022	2022	25	F!D3106
RCEP F	2023	2023	25	F!E3106
RCEP F	2024	2024	25	F!F3106
RCEP F	2025	2025	25	F!G3106
RCEP F	2026	2026	25	F!H3106
RCEP F	2027	2027	25	F!I3106
VIFTA	2024	2024	22.5	VI!F2882
VIFTA	2025	2025	20	VI!G2882
VIFTA	2026	2026	17.5	VI!H2882
VIFTA	2027	2027	15	VI!I2882

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	AHKFTA 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%: 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; 2523.10.10 is distinguished from its siblings by: Of a kind used in the manufacture of white cement.	2523.10.90 Other	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 2523.10.10. 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 25% for 2523.10.10 was checked against BT2026 (cell BT2026!N3107), 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.