Vietnam Tariff Intelligence

HS 2523.21.00 detail

HS code	2523.21.00
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: / - - White cement, whether or not artificially coloured
Unit	kg
Generated	10/11/2026 08:42:15
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/25232100/

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!K3110
Preferential (MFN)	32	32%	26/2023/NĐ-CP	2023-07-15	BT2026!N3110
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3110
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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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)	37	37%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	37	37%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	37	37%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex F)	37	37%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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 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)		5	AC!E3102
ATIGA	2022	2022	0	AT!E3063
ATIGA	2023	2023	0	AT!F3063
ATIGA	2024	2024	0	AT!G3063
ATIGA	2025	2025	0	AT!H3063
ATIGA	2026	2026	0	AT!I3063
ATIGA	2027	2027	0	AT!J3063
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E3101
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F3101

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G3101
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H3101
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I3101
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J3101
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E3105
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F3105
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G3105
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H3105
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I3105
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J3105
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		32	AK!F3105
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3069
AIFTA	30/12/2022	2022	*	AI!F3065
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G3065
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H3065
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I3065
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J3065
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K3065
VKFTA	2022	2022	32	VK!E3065
VKFTA	2023	2023	32	VK!F3065
VKFTA	2024	2024	32	VK!G3065
VKFTA	2025	2025	32	VK!H3065
VKFTA	2026	2026	32	VK!I3065
VKFTA	2027	2027	32	VK!J3065
VCFTA	2022	2022	7	VC!D3112
VCFTA	2023	2023	3	VC!E3112

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	0	VC!F3112
VCFTA	2025	2025	0	VC!G3112
VCFTA	2026	2026	0	VC!H3112
VCFTA	2027	2027	0	VC!I3112
VN-EAEU	2022	2022	9,5	EAV!D3109
VN-EAEU	2023	2023	6,4	EAV!E3109
VN-EAEU	2024	2024	3,2	EAV!F3109
VN-EAEU	2025	2025	0	EAV!G3109
VN-EAEU	2026	2026	0	EAV!H3109
VN-EAEU	2027	2027	0	EAV!I3109
AHKFTA	2022	2022	*	AKH!D3117
AHKFTA	2023	2023	*	AKH!E3117
AHKFTA	2024	2024	*	AKH!F3117
AHKFTA	2025	2025	*	AKH!G3117
AHKFTA	2026	2026	*	AKH!H3117
AHKFTA	2027	2027	*	AKH!I3117
EVFTA	2022	2022	25,4	EV-NK!D3088
EVFTA	2023	2023	22,2	EV-NK!E3088
EVFTA	2024	2024	19	EV-NK!F3088
EVFTA	2025	2025	15,9	EV-NK!G3088
EVFTA	2026	2026	12,7	EV-NK!H3088
EVFTA	2027	2027	9,5	EV-NK!I3088
UKVFTA	2022	2022	25,4	UKV!D3090
UKVFTA	2023	2023	22,2	UKV!E3090
UKVFTA	2024	2024	19	UKV!F3090
UKVFTA	2025	2025	15,9	UKV!G3090

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	12,7	UKV!H3090
UKVFTA	2027	2027	9,5	UKV!I3090
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3086
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3086
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3086
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3086
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3086
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3086
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3086
RCEP A	2022	2022	37	RCEPT-A!D3109
RCEP A	2023	2023	37	RCEPT-A!E3109
RCEP A	2024	2024	37	RCEPT-A!F3109
RCEP A	2025	2025	37	RCEPT-A!G3109
RCEP A	2026	2026	37	RCEPT-A!H3109
RCEP A	2027	2027	37	RCEPT-A!I3109
RCEP B	2022	2022	37	B!D3109
RCEP B	2023	2023	37	B!E3109
RCEP B	2024	2024	37	B!F3109
RCEP B	2025	2025	37	B!G3109
RCEP B	2026	2026	37	B!H3109
RCEP B	2027	2027	37	B!I3109
RCEP C	2022	2022	37	C!D3109
RCEP C	2023	2023	37	C!E3109
RCEP C	2024	2024	37	C!F3109
RCEP C	2025	2025	37	C!G3109
RCEP C	2026	2026	37	C!H3109

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	37	C!I3109
RCEP D	2022	2022	*	D!D3109
RCEP D	2023	2023	*	D!E3109
RCEP D	2024	2024	*	D!F3109
RCEP D	2025	2025	*	D!G3109
RCEP D	2026	2026	*	D!H3109
RCEP D	2027	2027	*	D!I3109
RCEP E	2022	2022	*	E!D3112
RCEP E	2023	2023	*	E!E3112
RCEP E	2024	2024	*	E!F3112
RCEP E	2025	2025	*	E!G3112
RCEP E	2026	2026	*	E!H3112
RCEP E	2027	2027	*	E!I3112
RCEP F	2022	2022	37	F!D3109
RCEP F	2023	2023	37	F!E3109
RCEP F	2024	2024	37	F!F3109
RCEP F	2025	2025	37	F!G3109
RCEP F	2026	2026	37	F!H3109
RCEP F	2027	2027	37	F!I3109
VIFTA	2024	2024	*	VI!F2885
VIFTA	2025	2025	*	VI!G2885
VIFTA	2026	2026	*	VI!H2885
VIFTA	2027	2027	*	VI!I2885

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	AKFTA 32%, VKFTA 32%, RCEP (Annex A) 37%, RCEP (Annex B) 37%, RCEP (Annex C) 37%, RCEP (Annex F) 37%: 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
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 2523.21.00. 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 32% for 2523.21.00 was checked against BT2026 (cell BT2026!N3110), 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.