Vietnam Tariff Intelligence

# HS 2501.00.50 detail

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|---|---|
| **HS code** | 2501.00.50 |
| **Description** | Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water / - Sea water |
| **Unit** | kg |
| **Generated** | 03/11/2026 04:46:05 |
| **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/25010050/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 22.5 (NHN: 75) | 22.5% · out-of-quota 75% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K3021 |
| Preferential (MFN) | 15 (NHN: 50) | 15% · out-of-quota 50% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N3021 |
| VAT | 10/8 | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL1 | | BT2026!Q3021 |
| 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 |
|---|---|---|---|---|---|---|---|
| AJCEP | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Consolidated BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Consolidated BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VCFTA | 3 | 3% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| CPTPP | 5,4; M: 8,1 | 5.4% · M: 8.1% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 5,4 | 5.4% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 5,4 | 5.4% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VIFTA | 6 | 6% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VKFTA | 15 | 15% | 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 |
| ACFTA | 50 | 50% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/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 (*) |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| AKFTA | * | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex A) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex B) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex C) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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 (*) |
| RCEP (Annex F) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| VN-EAEU | * | * not eligible | Consolidated BT2026 | 2026 | EAV | 113/2022/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) | | 50 | AC!E2991 |
| ATIGA | 2022 | 2022 | 0 | AT!E2952 |
| ATIGA | 2023 | 2023 | 0 | AT!F2952 |
| ATIGA | 2024 | 2024 | 0 | AT!G2952 |
| ATIGA | 2025 | 2025 | 0 | AT!H2952 |
| ATIGA | 2026 | 2026 | 0 | AT!I2952 |
| ATIGA | 2027 | 2027 | 0 | AT!J2952 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E2990 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2990 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2990 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2990 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2990 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2990 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E2994 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F2994 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2994 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2994 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2994 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2994 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F2994 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H2958 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F2954 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G2954 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H2954 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I2954 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J2954 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K2954 |
| VKFTA | 2022 | 2022 | 15 | VK!E2954 |
| VKFTA | 2023 | 2023 | 15 | VK!F2954 |
| VKFTA | 2024 | 2024 | 15 | VK!G2954 |
| VKFTA | 2025 | 2025 | 15 | VK!H2954 |
| VKFTA | 2026 | 2026 | 15 | VK!I2954 |
| VKFTA | 2027 | 2027 | 15 | VK!J2954 |
| VCFTA | 2022 | 2022 | 7 | VC!D3001 |
| VCFTA | 2023 | 2023 | 6 | VC!E3001 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 5 | VC!F3001 |
| VCFTA | 2025 | 2025 | 4 | VC!G3001 |
| VCFTA | 2026 | 2026 | 3 | VC!H3001 |
| VCFTA | 2027 | 2027 | 2 | VC!I3001 |
| VN-EAEU | 2022 | 2022 | * | EAV!D2998 |
| VN-EAEU | 2023 | 2023 | * | EAV!E2998 |
| VN-EAEU | 2024 | 2024 | * | EAV!F2998 |
| VN-EAEU | 2025 | 2025 | * | EAV!G2998 |
| VN-EAEU | 2026 | 2026 | * | EAV!H2998 |
| VN-EAEU | 2027 | 2027 | * | EAV!I2998 |
| AHKFTA | 2022 | 2022 | * | AKH!D3006 |
| AHKFTA | 2023 | 2023 | * | AKH!E3006 |
| AHKFTA | 2024 | 2024 | * | AKH!F3006 |
| AHKFTA | 2025 | 2025 | * | AKH!G3006 |
| AHKFTA | 2026 | 2026 | * | AKH!H3006 |
| AHKFTA | 2027 | 2027 | * | AKH!I3006 |
| EVFTA | 2022 | 2022 | 10,9 | EV-NK!D2977 |
| EVFTA | 2023 | 2023 | 9,5 | EV-NK!E2977 |
| EVFTA | 2024 | 2024 | 8,1 | EV-NK!F2977 |
| EVFTA | 2025 | 2025 | 6,8 | EV-NK!G2977 |
| EVFTA | 2026 | 2026 | 5,4 | EV-NK!H2977 |
| EVFTA | 2027 | 2027 | 4 | EV-NK!I2977 |
| UKVFTA | 2022 | 2022 | 10,9 | UKV!D2979 |
| UKVFTA | 2023 | 2023 | 9,5 | UKV!E2979 |
| UKVFTA | 2024 | 2024 | 8,1 | UKV!F2979 |
| UKVFTA | 2025 | 2025 | 6,8 | UKV!G2979 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 5,4 | UKV!H2979 |
| UKVFTA | 2027 | 2027 | 4 | UKV!I2979 |
| CPTPP | (I) | 2021 (DERIVED) | 19 | CPTPP!D2975 |
| CPTPP | (II) | 2022 (DERIVED) | 16,3 | CPTPP!E2975 |
| CPTPP | (III) | 2023 (DERIVED) | 13,6 | CPTPP!F2975 |
| CPTPP | (IV) | 2024 (DERIVED) | 10,9 | CPTPP!G2975 |
| CPTPP | (V) | 2025 (DERIVED) | 8,1 | CPTPP!H2975 |
| CPTPP | (VI) | 2026 (DERIVED) | 5,4 | CPTPP!I2975 |
| CPTPP | (VII) | 2027 (DERIVED) | 2,7 | CPTPP!J2975 |
| RCEP A | 2022 | 2022 | * | RCEPT-A!D2998 |
| RCEP A | 2023 | 2023 | * | RCEPT-A!E2998 |
| RCEP A | 2024 | 2024 | * | RCEPT-A!F2998 |
| RCEP A | 2025 | 2025 | * | RCEPT-A!G2998 |
| RCEP A | 2026 | 2026 | * | RCEPT-A!H2998 |
| RCEP A | 2027 | 2027 | * | RCEPT-A!I2998 |
| RCEP B | 2022 | 2022 | * | B!D2998 |
| RCEP B | 2023 | 2023 | * | B!E2998 |
| RCEP B | 2024 | 2024 | * | B!F2998 |
| RCEP B | 2025 | 2025 | * | B!G2998 |
| RCEP B | 2026 | 2026 | * | B!H2998 |
| RCEP B | 2027 | 2027 | * | B!I2998 |
| RCEP C | 2022 | 2022 | * | C!D2998 |
| RCEP C | 2023 | 2023 | * | C!E2998 |
| RCEP C | 2024 | 2024 | * | C!F2998 |
| RCEP C | 2025 | 2025 | * | C!G2998 |
| RCEP C | 2026 | 2026 | * | C!H2998 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | * | C!I2998 |
| RCEP D | 2022 | 2022 | * | D!D2998 |
| RCEP D | 2023 | 2023 | * | D!E2998 |
| RCEP D | 2024 | 2024 | * | D!F2998 |
| RCEP D | 2025 | 2025 | * | D!G2998 |
| RCEP D | 2026 | 2026 | * | D!H2998 |
| RCEP D | 2027 | 2027 | * | D!I2998 |
| RCEP E | 2022 | 2022 | * | E!D3001 |
| RCEP E | 2023 | 2023 | * | E!E3001 |
| RCEP E | 2024 | 2024 | * | E!F3001 |
| RCEP E | 2025 | 2025 | * | E!G3001 |
| RCEP E | 2026 | 2026 | * | E!H3001 |
| RCEP E | 2027 | 2027 | * | E!I3001 |
| RCEP F | 2022 | 2022 | * | F!D2998 |
| RCEP F | 2023 | 2023 | * | F!E2998 |
| RCEP F | 2024 | 2024 | * | F!F2998 |
| RCEP F | 2025 | 2025 | * | F!G2998 |
| RCEP F | 2026 | 2026 | * | F!H2998 |
| RCEP F | 2027 | 2027 | * | F!I2998 |
| VIFTA | 2024 | 2024 | 12 | VI!F2796 |
| VIFTA | 2025 | 2025 | 9 | VI!G2796 |
| VIFTA | 2026 | 2026 | 6 | VI!H2796 |
| VIFTA | 2027 | 2027 | 3 | VI!I2796 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|

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|---|---|---|---|---|---|---|---|
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): Hạn ngạch thuế quan (12/2018/TT-BTC) | | 12/2018/TT-BTC | Verify whether the goods require a licence or are prohibited/restricted under the cited 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-005 | YELLOW | Tariff quota (MFN) | MFN rate "15 (NHN: 50)": in-quota 15%, out-of-quota 50%. | | 12/2018/TT-BCT | Confirm tariff-quota allocation before budgeting. | Not verified – check required |
| FTA-005 | YELLOW | Tariff quota (NKTT) | NKTT rate "22.5 (NHN: 75)": in-quota 22.5%, out-of-quota 75%. | | 12/2018/TT-BCT | Confirm tariff-quota allocation before budgeting. | Not verified – check required |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "5,4; M: 8,1" has a general 5.4% and an "M:" 8.1% rate (commonly read as the Mexico schedule – verify). | | 115/2022/NĐ-CP | Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP. | Not verified – check required |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "5,4; M: 8,1", the FTA schedule for period (VI) shows "5,4". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | Not verified – check required |
| FTA-013 | YELLOW | FTA rate not lower than MFN | VKFTA 15%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving. | MFN 15% | | 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 2501.00 has 6 lines; 2501.00.50 is distinguished from its siblings by: Sea water. | 2501.00.10 Table salt; 2501.00.20 Unprocessed rock salt; 2501.00.91 With sodium chloride content more than 60% but less than 97%, calculated on a dry basis, fortified with iodine; 2501.00.93 With sodium chloride content 97% or more, calculated on a dry basis; 2501.00.99 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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Khoáng hóa chất khác > Muối. Gồm muối biển và muối mỏ khai thác, chưa qua chế biến. (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 2501.00.50. 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 15% · out-of-quota 50% for 2501.00.50 was checked against BT2026 (cell BT2026!N3021), 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 |
|---|
| Hạn ngạch thuế quan (12/2018/TT-BTC) |
| 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.