Vietnam Tariff Intelligence

HS 2501.00.91 detail

HS code	2501.00.91
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 / - Other: / - - With sodium chloride content more than 60% but less than 97%, calculated on a dry basis, fortified with iodine
Unit	kg
Generated	02/11/2026 15:11:10
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/25010091/

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!K3023
Preferential (MFN)	15 (NHN: 50)	15% · out-of-quota 50%	26/2023/NĐ-CP	2023-07-15	BT2026!N3023
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q3023
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
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
CPTPP	2,7; M: 4	2.7% · M: 4%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VCFTA	3	3%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	5.2	5.2%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VKFTA	10	10%	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 (*)

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!E2993
ATIGA	2022	2022	0	AT!E2954
ATIGA	2023	2023	0	AT!F2954
ATIGA	2024	2024	0	AT!G2954
ATIGA	2025	2025	0	AT!H2954
ATIGA	2026	2026	0	AT!I2954
ATIGA	2027	2027	0	AT!J2954
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2992
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2992
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2992
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2992

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2992
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2992
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2996
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2996
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2996
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2996
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2996
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2996
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F2996
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2960
AIFTA	30/12/2022	2022	*	AI!F2956
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G2956
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H2956
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I2956
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J2956
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K2956
VKFTA	2022	2022	10	VK!E2956
VKFTA	2023	2023	10	VK!F2956
VKFTA	2024	2024	10	VK!G2956
VKFTA	2025	2025	10	VK!H2956
VKFTA	2026	2026	10	VK!I2956
VKFTA	2027	2027	10	VK!J2956
VCFTA	2022	2022	7	VC!D3003
VCFTA	2023	2023	6	VC!E3003
VCFTA	2024	2024	5	VC!F3003
VCFTA	2025	2025	4	VC!G3003

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	3	VC!H3003
VCFTA	2027	2027	2	VC!I3003
VN-EAEU	2022	2022	*	EAV!D3000
VN-EAEU	2023	2023	*	EAV!E3000
VN-EAEU	2024	2024	*	EAV!F3000
VN-EAEU	2025	2025	*	EAV!G3000
VN-EAEU	2026	2026	*	EAV!H3000
VN-EAEU	2027	2027	*	EAV!I3000
AHKFTA	2022	2022	*	AKH!D3008
AHKFTA	2023	2023	*	AKH!E3008
AHKFTA	2024	2024	*	AKH!F3008
AHKFTA	2025	2025	*	AKH!G3008
AHKFTA	2026	2026	*	AKH!H3008
AHKFTA	2027	2027	*	AKH!I3008
EVFTA	2022	2022	7,2	EV-NK!D2979
EVFTA	2023	2023	6,3	EV-NK!E2979
EVFTA	2024	2024	5,4	EV-NK!F2979
EVFTA	2025	2025	4,5	EV-NK!G2979
EVFTA	2026	2026	3,6	EV-NK!H2979
EVFTA	2027	2027	2,7	EV-NK!I2979
UKVFTA	2022	2022	7,2	UKV!D2981
UKVFTA	2023	2023	6,3	UKV!E2981
UKVFTA	2024	2024	5,4	UKV!F2981
UKVFTA	2025	2025	4,5	UKV!G2981
UKVFTA	2026	2026	3,6	UKV!H2981
UKVFTA	2027	2027	2,7	UKV!I2981

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	9,5	CPTPP!D2977
CPTPP	(II)	2022 (DERIVED)	8,1	CPTPP!E2977
CPTPP	(III)	2023 (DERIVED)	6,8	CPTPP!F2977
CPTPP	(IV)	2024 (DERIVED)	5,4	CPTPP!G2977
CPTPP	(V)	2025 (DERIVED)	4	CPTPP!H2977
CPTPP	(VI)	2026 (DERIVED)	2,7	CPTPP!I2977
CPTPP	(VII)	2027 (DERIVED)	1,3	CPTPP!J2977
RCEP A	2022	2022	*	RCEPT-A!D3000
RCEP A	2023	2023	*	RCEPT-A!E3000
RCEP A	2024	2024	*	RCEPT-A!F3000
RCEP A	2025	2025	*	RCEPT-A!G3000
RCEP A	2026	2026	*	RCEPT-A!H3000
RCEP A	2027	2027	*	RCEPT-A!I3000
RCEP B	2022	2022	*	B!D3000
RCEP B	2023	2023	*	B!E3000
RCEP B	2024	2024	*	B!F3000
RCEP B	2025	2025	*	B!G3000
RCEP B	2026	2026	*	B!H3000
RCEP B	2027	2027	*	B!I3000
RCEP C	2022	2022	*	C!D3000
RCEP C	2023	2023	*	C!E3000
RCEP C	2024	2024	*	C!F3000
RCEP C	2025	2025	*	C!G3000
RCEP C	2026	2026	*	C!H3000
RCEP C	2027	2027	*	C!I3000
RCEP D	2022	2022	*	D!D3000

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E3000
RCEP D	2024	2024	*	D!F3000
RCEP D	2025	2025	*	D!G3000
RCEP D	2026	2026	*	D!H3000
RCEP D	2027	2027	*	D!I3000
RCEP E	2022	2022	*	E!D3003
RCEP E	2023	2023	*	E!E3003
RCEP E	2024	2024	*	E!F3003
RCEP E	2025	2025	*	E!G3003
RCEP E	2026	2026	*	E!H3003
RCEP E	2027	2027	*	E!I3003
RCEP F	2022	2022	*	F!D3000
RCEP F	2023	2023	*	F!E3000
RCEP F	2024	2024	*	F!F3000
RCEP F	2025	2025	*	F!G3000
RCEP F	2026	2026	*	F!H3000
RCEP F	2027	2027	*	F!I3000
VIFTA	2024	2024	10,4	VI!F2798
VIFTA	2025	2025	7.8	VI!G2798
VIFTA	2026	2026	5.2	VI!H2798
VIFTA	2027	2027	2.6	VI!I2798

Advisory & warnings

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

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 "2,7; M: 4" has a general 2.7% and an "M:" 4% 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 "2,7; M: 4", the FTA schedule for period (VI) shows "2,7".		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	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; 2501.00.91 is distinguished from its siblings by: With sodium chloride content more than 60% but less than 97%, calculated on a dry basis, fortified with iodine.	2501.00.10 Table salt; 2501.00.20 Unprocessed rock salt; 2501.00.50 Sea water; 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 2501.00.91. 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 2501.00.91 was checked against BT2026 (cell BT2026!N3023), 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.