

Detalle del SA 2501.00.10

|                        |                                                                                                                                                                                              |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 2501.00.10                                                                                                                                                                                   |
| Descripción            | 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 / - Table salt |
| Unidad                 | kg                                                                                                                                                                                           |
| Generado               | 31/10/2026 22:08:58                                                                                                                                                                          |
| Versión de datos       | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                   |
| Estado de verificación | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.                                                |
| Enlace                 | <a href="https://mail.vietnamtariff.com/hs-code/25010010/">https://mail.vietnamtariff.com/hs-code/25010010/</a>                                                                              |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel                        | Base jurídica        | vigente    | Fuente       |
|----------------------------------|-----------------|--------------------------------|----------------------|------------|--------------|
| Derecho de importación ordinario | 45 (NHN: 90)    | 45% · fuera de contingente 90% | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K3019 |
| Preferencial (NMF)               | 30 (NHN: 60)    | 30% · fuera de contingente 60% | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N3019 |
| IVA                              | 10/8            | 10 / 8 (varios tipos)          | 174/2025/NĐ-CP - PL1 |            | BT2026!Q3019 |
| Impuesto especial al consumo     |                 | Sin datos                      |                      |            |              |
| Impuesto ambiental               |                 | Sin datos                      |                      |            |              |
| Derecho de exportación           |                 | Sin datos                      |                      |            |              |
| Arancel de exportación CPTPP     |                 | Sin datos                      |                      |            |              |
| Arancel de exportación EVFTA     |                 | Sin datos                      |                      |            |              |
| Arancel de exportación UKVFTA    |                 | Sin datos                      |                      |            |              |

Aranceles preferenciales especiales (TLC) - 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|

|         |             |                |                            |                                        |                       |                |                 |
|---------|-------------|----------------|----------------------------|----------------------------------------|-----------------------|----------------|-----------------|
| AANZFTA | 0           | 0%             | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                  | 121/2022/NĐ-CP | Ad valorem      |
| AJCEP   | 0           | 0%             | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | AJ                    | 120/2022/NĐ-CP | Ad valorem      |
| ATIGA   | 0           | 0%             | Arancel consolidado BT2026 | 2026                                   | D                     | 126/2022/NĐ-CP | Ad valorem      |
| VJEPA   | 0           | 0%             | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem      |
| VN-LAO  | 0           | 0%             | Arancel consolidado BT2026 |                                        | S                     | 206/2025/NĐ-CP | Ad valorem      |
| VCFTA   | 2           | 2%             | Arancel consolidado BT2026 | 2026                                   | VC                    | 112/2022/NĐ-CP | Ad valorem      |
| CPTPP   | 5,4; M: 8,1 | 5,4% · M: 8.1% | Arancel consolidado BT2026 | (VI)                                   | CPTPP                 | 115/2022/NĐ-CP | Ad valorem      |
| EVFTA   | 10,9        | 10,9%          | Arancel consolidado BT2026 | 2026                                   | EUR.1                 | 116/2022/NĐ-CP | Ad valorem      |
| UKVFTA  | 10,9        | 10,9%          | Arancel consolidado BT2026 | 2026                                   | EUR.1                 | 117/2022/NĐ-CP | Ad valorem      |
| VIFTA   | 21          | 21%            | Arancel consolidado BT2026 | 2026                                   | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem      |
| VKFTA   | 30          | 30%            | Arancel consolidado BT2026 | 2026                                   | VK                    | 125/2022/NĐ-CP | Ad valorem      |
| VN-CAM  |             | Sin datos      | Sin datos                  |                                        | S                     | 56/2026/NĐ-CP  | Sin datos       |
| VNCU    |             | Sin datos      | Sin datos                  |                                        | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos       |
| ACFTA   | 50          | 50%            | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                     | 118/2022/NĐ-CP | Ad valorem      |
| AHKFTA  | *           | * no eligible  | Arancel consolidado BT2026 | 2026                                   | AHK                   | 123/2022/NĐ-CP | No eligible (*) |
| AIFTA   | *           | * no eligible  | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                    | 122/2022/NĐ-CP | No eligible (*) |

|                |   |               |                            |                                        |                                   |                |                 |
|----------------|---|---------------|----------------------------|----------------------------------------|-----------------------------------|----------------|-----------------|
| AKFTA          | * | * no eligible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | No eligible (*) |
| RCEP (Anexo A) | * | * no eligible | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No eligible (*) |
| RCEP (Anexo B) | * | * no eligible | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No eligible (*) |
| RCEP (Anexo C) | * | * no eligible | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No eligible (*) |
| RCEP (Anexo D) | * | * no eligible | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No eligible (*) |
| RCEP (Anexo E) | * | * no eligible | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No eligible (*) |
| RCEP (Anexo F) | * | * no eligible | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No eligible (*) |
| VN-EAEU        | * | * no eligible | Arancel consolidado BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | No eligible (*) |

### Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente   |
|-------|----------------------------------------|------|-----------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 50              | AC!E2989 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E2950 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F2950 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G2950 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H2950 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I2950 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J2950 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2               | AJ!E2988 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F2988 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G2988 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H2988 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I2988   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J2988   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4               | VJ!E2992   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2               | VJ!F2992   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G2992   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H2992   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I2992   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J2992   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | *               | AK!F2992   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H2956 |
| AIFTA   | 30/12/2022                             | 2022 | *               | AI!F2952   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *               | AI!G2952   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *               | AI!H2952   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *               | AI!I2952   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *               | AI!J2952   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *               | AI!K2952   |
| VKFTA   | 2022                                   | 2022 | 30              | VK!E2952   |
| VKFTA   | 2023                                   | 2023 | 30              | VK!F2952   |
| VKFTA   | 2024                                   | 2024 | 30              | VK!G2952   |
| VKFTA   | 2025                                   | 2025 | 30              | VK!H2952   |
| VKFTA   | 2026                                   | 2026 | 30              | VK!I2952   |
| VKFTA   | 2027                                   | 2027 | 30              | VK!J2952   |
| VCFTA   | 2022                                   | 2022 | 11              | VC!D2999   |
| VCFTA   | 2023                                   | 2023 | 9               | VC!E2999   |
| VCFTA   | 2024                                   | 2024 | 6               | VC!F2999   |
| VCFTA   | 2025                                   | 2025 | 4               | VC!G2999   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2026    | 2026 | 2               | VC!H2999    |
| VCFTA   | 2027    | 2027 | 0               | VC!I2999    |
| VN-EAEU | 2022    | 2022 | *               | EAV!D2996   |
| VN-EAEU | 2023    | 2023 | *               | EAV!E2996   |
| VN-EAEU | 2024    | 2024 | *               | EAV!F2996   |
| VN-EAEU | 2025    | 2025 | *               | EAV!G2996   |
| VN-EAEU | 2026    | 2026 | *               | EAV!H2996   |
| VN-EAEU | 2027    | 2027 | *               | EAV!I2996   |
| AHKFTA  | 2022    | 2022 | *               | AKH!D3004   |
| AHKFTA  | 2023    | 2023 | *               | AKH!E3004   |
| AHKFTA  | 2024    | 2024 | *               | AKH!F3004   |
| AHKFTA  | 2025    | 2025 | *               | AKH!G3004   |
| AHKFTA  | 2026    | 2026 | *               | AKH!H3004   |
| AHKFTA  | 2027    | 2027 | *               | AKH!I3004   |
| EVFTA   | 2022    | 2022 | 21,8            | EV-NK!D2975 |
| EVFTA   | 2023    | 2023 | 19              | EV-NK!E2975 |
| EVFTA   | 2024    | 2024 | 16,3            | EV-NK!F2975 |
| EVFTA   | 2025    | 2025 | 13,6            | EV-NK!G2975 |
| EVFTA   | 2026    | 2026 | 10,9            | EV-NK!H2975 |
| EVFTA   | 2027    | 2027 | 8,1             | EV-NK!I2975 |
| UKVFTA  | 2022    | 2022 | 21,8            | UKV!D2977   |
| UKVFTA  | 2023    | 2023 | 19              | UKV!E2977   |
| UKVFTA  | 2024    | 2024 | 16,3            | UKV!F2977   |
| UKVFTA  | 2025    | 2025 | 13,6            | UKV!G2977   |
| UKVFTA  | 2026    | 2026 | 10,9            | UKV!H2977   |
| UKVFTA  | 2027    | 2027 | 8,1             | UKV!I2977   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 19              | CPTPP!D2973   |
| CPTPP  | (II)    | 2022 (DERIVED) | 16,3            | CPTPP!E2973   |
| CPTPP  | (III)   | 2023 (DERIVED) | 13,6            | CPTPP!F2973   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 10,9            | CPTPP!G2973   |
| CPTPP  | (V)     | 2025 (DERIVED) | 8,1             | CPTPP!H2973   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 5,4             | CPTPP!I2973   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 2,7             | CPTPP!J2973   |
| RCEP A | 2022    | 2022           | *               | RCEPT-A!D2996 |
| RCEP A | 2023    | 2023           | *               | RCEPT-A!E2996 |
| RCEP A | 2024    | 2024           | *               | RCEPT-A!F2996 |
| RCEP A | 2025    | 2025           | *               | RCEPT-A!G2996 |
| RCEP A | 2026    | 2026           | *               | RCEPT-A!H2996 |
| RCEP A | 2027    | 2027           | *               | RCEPT-A!I2996 |
| RCEP B | 2022    | 2022           | *               | B!D2996       |
| RCEP B | 2023    | 2023           | *               | B!E2996       |
| RCEP B | 2024    | 2024           | *               | B!F2996       |
| RCEP B | 2025    | 2025           | *               | B!G2996       |
| RCEP B | 2026    | 2026           | *               | B!H2996       |
| RCEP B | 2027    | 2027           | *               | B!I2996       |
| RCEP C | 2022    | 2022           | *               | C!D2996       |
| RCEP C | 2023    | 2023           | *               | C!E2996       |
| RCEP C | 2024    | 2024           | *               | C!F2996       |
| RCEP C | 2025    | 2025           | *               | C!G2996       |
| RCEP C | 2026    | 2026           | *               | C!H2996       |
| RCEP C | 2027    | 2027           | *               | C!I2996       |
| RCEP D | 2022    | 2022           | *               | D!D2996       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | *               | D!E2996  |
| RCEP D | 2024    | 2024 | *               | D!F2996  |
| RCEP D | 2025    | 2025 | *               | D!G2996  |
| RCEP D | 2026    | 2026 | *               | D!H2996  |
| RCEP D | 2027    | 2027 | *               | D!I2996  |
| RCEP E | 2022    | 2022 | *               | E!D2999  |
| RCEP E | 2023    | 2023 | *               | E!E2999  |
| RCEP E | 2024    | 2024 | *               | E!F2999  |
| RCEP E | 2025    | 2025 | *               | E!G2999  |
| RCEP E | 2026    | 2026 | *               | E!H2999  |
| RCEP E | 2027    | 2027 | *               | E!I2999  |
| RCEP F | 2022    | 2022 | *               | F!D2996  |
| RCEP F | 2023    | 2023 | *               | F!E2996  |
| RCEP F | 2024    | 2024 | *               | F!F2996  |
| RCEP F | 2025    | 2025 | *               | F!G2996  |
| RCEP F | 2026    | 2026 | *               | F!H2996  |
| RCEP F | 2027    | 2027 | *               | F!I2996  |
| VIFTA  | 2024    | 2024 | 27              | VI!F2794 |
| VIFTA  | 2025    | 2025 | 24              | VI!G2794 |
| VIFTA  | 2026    | 2026 | 21              | VI!H2794 |
| VIFTA  | 2027    | 2027 | 18              | VI!I2794 |

Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|

|         |        |                                          |                                                                                                                                                     |         |                                |                                                                                                              |                                                         |
|---------|--------|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------|--------------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| 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.         | Instrumento citado en la fuente; vigencia no verificada |
| 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.                                                                             | Instrumento citado en la fuente; vigencia no verificada |
| 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.                                                                             | Instrumento citado en la fuente; vigencia no verificada |
| FTA-005 | YELLOW | Tariff quota (MFN)                       | MFN rate "30 (NHN: 60)": in-quota 30%, out-of-quota 60%.                                                                                            |         | 12/2018/TT-BCT                 | Confirm tariff-quota allocation before budgeting.                                                            | No verificado – requiere comprobación                   |
| FTA-005 | YELLOW | Tariff quota (NKTT)                      | NKTT rate "45 (NHN: 90)": in-quota 45%, out-of-quota 90%.                                                                                           |         | 12/2018/TT-BCT                 | Confirm tariff-quota allocation before budgeting.                                                            | No verificado – requiere comprobación                   |
| 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.                                       | No verificado – requiere comprobación                   |
| 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.                                      | No verificado – requiere comprobación                   |
| FTA-013 | YELLOW | FTA rate not lower than MFN              | VKFTA 30%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving. | MFN 30% |                                | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación                   |

|         |        |                                                            |                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                     |                      |                                                                                                          |                                               |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 2501.00 has 6 lines; 2501.00.10 is distinguished from its siblings by: Table salt.                                                                                           | 2501.00.20 Unprocessed rock salt; 2501.00.50 Sea water; 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.              | No verificado – requiere comprobación         |
| 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.                                           | No verificado – requiere comprobación         |
| 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).          | No verificado – requiere comprobación         |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2501.00.10. This does NOT mean there is no risk.                                                                                            |                                                                                                                                                                                                                                                                                     |                      | Check the MOIT Trade Remedies Authority database.                                                        | No verificado – requiere comprobación         |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 30% · fuera de contingente 60% for 2501.00.10 was checked against BT2026 (cell BT2026!N3019), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida                                                                                           |
|------------------------------------------------------------------------------------------------------------------|
| Hạn ngạch thuế quan (12/2018/TT-BTC)                                                                             |
| 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 ) |

**Política de la partida**

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)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.