Vietnam Tariff Intelligence

# Detalle del SA 2510.20.10

| | |
|---|---|
| **Código SA** | 2510.20.10 |
| **Descripción** | Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk / - Ground: / - - Apatite |
| **Unidad** | kg |
| **Generado** | 09/11/2026 03:45:12 |
| **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** | https://mail.vietnamtariff.com/hs-code/25102010/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K3053 |
| Preferencial (NMF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N3053 |
| IVA | 10/8 | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL1 | | BT2026!Q3053 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | 15/22/40 | 15 / 22 / 40 (varios tipos) | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ3053 |
| Arancel de exportación CPTPP | 6,5/10,9/17,5; M: 7,5/12,5/20 | 6,5/10,9/17,5; M: 7,5/12,5/20 | 115/2022/NĐ-CP | 2022-12-30 | BT2026!CM3053 |
| Arancel de exportación EVFTA | 8,4/14/22,5 | 8,4 / 14 / 22,5 (varios tipos) | 116/2022/NĐ-CP | 2022-12-30 | BT2026!CP3053 |
| Arancel de exportación UKVFTA | 8,4/14/22,5 | 8,4 / 14 / 22,5 (varios tipos) | 117/2022/NĐ-CP | 2022-12-30 | BT2026!CS3053 |

## 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 |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/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 |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/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 |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E3032 |
| ATIGA | 2022 | 2022 | 0 | AT!E2993 |
| ATIGA | 2023 | 2023 | 0 | AT!F2993 |
| ATIGA | 2024 | 2024 | 0 | AT!G2993 |
| ATIGA | 2025 | 2025 | 0 | AT!H2993 |
| ATIGA | 2026 | 2026 | 0 | AT!I2993 |
| ATIGA | 2027 | 2027 | 0 | AT!J2993 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E3031 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F3031 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G3031 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H3031 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I3031 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J3031 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E3035 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F3035 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G3035 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H3035 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I3035 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J3035 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F3035 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H2999 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F2995 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G2995 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H2995 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I2995 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J2995 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K2995 |
| VKFTA | 2022 | 2022 | 0 | VK!E2995 |
| VKFTA | 2023 | 2023 | 0 | VK!F2995 |
| VKFTA | 2024 | 2024 | 0 | VK!G2995 |
| VKFTA | 2025 | 2025 | 0 | VK!H2995 |
| VKFTA | 2026 | 2026 | 0 | VK!I2995 |
| VKFTA | 2027 | 2027 | 0 | VK!J2995 |
| VCFTA | 2022 | 2022 | 0 | VC!D3042 |
| VCFTA | 2023 | 2023 | 0 | VC!E3042 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 0 | VC!F3042 |
| VCFTA | 2025 | 2025 | 0 | VC!G3042 |
| VCFTA | 2026 | 2026 | 0 | VC!H3042 |
| VCFTA | 2027 | 2027 | 0 | VC!I3042 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D3039 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E3039 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F3039 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G3039 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H3039 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I3039 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D3047 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E3047 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F3047 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G3047 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H3047 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I3047 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D3018 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E3018 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F3018 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G3018 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H3018 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I3018 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D3020 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E3020 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F3020 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G3020 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H3020 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I3020 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D3016 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E3016 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F3016 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G3016 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H3016 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I3016 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J3016 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D3039 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E3039 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F3039 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G3039 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H3039 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I3039 |
| RCEP B | 2022 | 2022 | 0 | B!D3039 |
| RCEP B | 2023 | 2023 | 0 | B!E3039 |
| RCEP B | 2024 | 2024 | 0 | B!F3039 |
| RCEP B | 2025 | 2025 | 0 | B!G3039 |
| RCEP B | 2026 | 2026 | 0 | B!H3039 |
| RCEP B | 2027 | 2027 | 0 | B!I3039 |
| RCEP C | 2022 | 2022 | 0 | C!D3039 |
| RCEP C | 2023 | 2023 | 0 | C!E3039 |
| RCEP C | 2024 | 2024 | 0 | C!F3039 |
| RCEP C | 2025 | 2025 | 0 | C!G3039 |
| RCEP C | 2026 | 2026 | 0 | C!H3039 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 0 | C!I3039 |
| RCEP D | 2022 | 2022 | 0 | D!D3039 |
| RCEP D | 2023 | 2023 | 0 | D!E3039 |
| RCEP D | 2024 | 2024 | 0 | D!F3039 |
| RCEP D | 2025 | 2025 | 0 | D!G3039 |
| RCEP D | 2026 | 2026 | 0 | D!H3039 |
| RCEP D | 2027 | 2027 | 0 | D!I3039 |
| RCEP E | 2022 | 2022 | 0 | E!D3042 |
| RCEP E | 2023 | 2023 | 0 | E!E3042 |
| RCEP E | 2024 | 2024 | 0 | E!F3042 |
| RCEP E | 2025 | 2025 | 0 | E!G3042 |
| RCEP E | 2026 | 2026 | 0 | E!H3042 |
| RCEP E | 2027 | 2027 | 0 | E!I3042 |
| RCEP F | 2022 | 2022 | 0 | F!D3039 |
| RCEP F | 2023 | 2023 | 0 | F!E3039 |
| RCEP F | 2024 | 2024 | 0 | F!F3039 |
| RCEP F | 2025 | 2025 | 0 | F!G3039 |
| RCEP F | 2026 | 2026 | 0 | F!H3039 |
| RCEP F | 2027 | 2027 | 0 | F!I3039 |
| VIFTA | 2024 | 2024 | 0 | VI!F2828 |
| VIFTA | 2025 | 2025 | 0 | VI!G2828 |
| VIFTA | 2026 | 2026 | 0 | VI!H2828 |
| VIFTA | 2027 | 2027 | 0 | VI!I2828 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): TNKS khai thác chưa chế biến thành SP khác (181/2025/NĐ-CP PL1) | | 181/2025/NĐ-CP | 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 |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 2510.20 has 2 lines; 2510.20.10 is distinguished from its siblings by: Apatite. | 2510.20.90 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: Sỏi, đá cuội; đá dạng viên, mảnh vụn và bột > Canxi phosphat tự nhiên, canxi phosphat nhôm tự nhiên và đá phấn có chứa phosphat. Bao gồm cả quặng apatit (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 2510.20.10. 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 0% for 2510.20.10 was checked against BT2026 (cell BT2026!N3053), 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 |
| --- |
| TNKS khai thác chưa chế biến thành SP khác (181/2025/NĐ-CP PL1) |
| 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.