

Détail du SH 2501.00.10

|                        |                                                                                                                                                                                              |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 2501.00.10                                                                                                                                                                                   |
| 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 / - Table salt |
| Unité                  | kg                                                                                                                                                                                           |
| Généré le              | 01/11/2026 02:13:17                                                                                                                                                                          |
| Version des données    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                   |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                             |
| Lien                   | <a href="https://mail.vietnamtariff.com/hs-code/25010010/">https://mail.vietnamtariff.com/hs-code/25010010/</a>                                                                              |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                      | Base juridique       | en vigueur | Source       |
|-------------------------------|---------------|---------------------------|----------------------|------------|--------------|
| Droit d'importation ordinaire | 45 (NHN: 90)  | 45% · hors contingent 90% | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K3019 |
| Préférentiel (NPF)            | 30 (NHN: 60)  | 30% · hors contingent 60% | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N3019 |
| TVA                           | 10/8          | 10 / 8 (plusieurs taux)   | 174/2025/NĐ-CP - PL1 |            | BT2026!Q3019 |
| Taxe spéciale de consommation |               | Aucune donnée             |                      |            |              |
| Taxe environnementale         |               | Aucune donnée             |                      |            |              |
| Droit d'exportation           |               | Aucune donnée             |                      |            |              |
| Taux à l'exportation CPTPP    |               | Aucune donnée             |                      |            |              |
| Taux à l'exportation EVFTA    |               | Aucune donnée             |                      |            |              |
| Taux à l'exportation UKVFTA   |               | Aucune donnée             |                      |            |              |

Taux préférentiels spéciaux (ALE) - 2026

| FTA     | Valeur source | Taux | Base des données          | Période                                | Preuve de l'origine | Base juridique | Statut     |
|---------|---------------|------|---------------------------|----------------------------------------|---------------------|----------------|------------|
| AANZFTA | 0             | 0%   | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                | 121/2022/NĐ-CP | Ad valorem |

| FTA    | Valeur source | Taux           | Base des données       | Période                                | Preuve de l'origine   | Base juridique | Statut           |
|--------|---------------|----------------|------------------------|----------------------------------------|-----------------------|----------------|------------------|
| AJCEP  | 0             | 0%             | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | AJ                    | 120/2022/NĐ-CP | Ad valorem       |
| ATIGA  | 0             | 0%             | Tarif consolidé BT2026 | 2026                                   | D                     | 126/2022/NĐ-CP | Ad valorem       |
| VJEPA  | 0             | 0%             | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem       |
| VN-LAO | 0             | 0%             | Tarif consolidé BT2026 |                                        | S                     | 206/2025/NĐ-CP | Ad valorem       |
| VCFTA  | 2             | 2%             | Tarif consolidé BT2026 | 2026                                   | VC                    | 112/2022/NĐ-CP | Ad valorem       |
| CPTPP  | 5,4; M: 8,1   | 5,4% · M: 8.1% | Tarif consolidé BT2026 | (VI)                                   | CPTPP                 | 115/2022/NĐ-CP | Ad valorem       |
| EVFTA  | 10,9          | 10,9%          | Tarif consolidé BT2026 | 2026                                   | EUR.1                 | 116/2022/NĐ-CP | Ad valorem       |
| UKVFTA | 10,9          | 10,9%          | Tarif consolidé BT2026 | 2026                                   | EUR.1                 | 117/2022/NĐ-CP | Ad valorem       |
| VIFTA  | 21            | 21%            | Tarif consolidé BT2026 | 2026                                   | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem       |
| VKFTA  | 30            | 30%            | Tarif consolidé BT2026 | 2026                                   | VK                    | 125/2022/NĐ-CP | Ad valorem       |
| VN-CAM |               | Aucune donnée  | Aucune donnée          |                                        | S                     | 56/2026/NĐ-CP  | Aucune donnée    |
| VNCU   |               | Aucune donnée  | Aucune donnée          |                                        | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée    |
| ACFTA  | 50            | 50%            | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                     | 118/2022/NĐ-CP | Ad valorem       |
| AHKFTA | *             | * non éligible | Tarif consolidé BT2026 | 2026                                   | AHK                   | 123/2022/NĐ-CP | Non éligible (*) |
| AIFTA  | *             | * non éligible | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026                | AI                    | 122/2022/NĐ-CP | Non éligible (*) |

| FTA             | Valeur source | Taux           | Base des données       | Période                                | Preuve de l'origine               | Base juridique | Statut           |
|-----------------|---------------|----------------|------------------------|----------------------------------------|-----------------------------------|----------------|------------------|
| AKFTA           | *             | * non éligible | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe A) | *             | * non éligible | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe B) | *             | * non éligible | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe C) | *             | * non éligible | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe D) | *             | * non éligible | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe E) | *             | * non éligible | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |
| RCEP (Annexe F) | *             | * non éligible | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non éligible (*) |
| VN-EAEU         | *             | * non éligible | Tarif consolidé BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Non éligible (*) |

### Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source   |
|-------|----------------------------------------|-------|---------------|----------|
| 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 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G2988   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H2988   |
| 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   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2024    | 2024  | 6             | VC!F2999    |
| VCFTA   | 2025    | 2025  | 4             | VC!G2999    |
| 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   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| UKVFTA | 2026    | 2026           | 10,9          | UKV!H2977     |
| UKVFTA | 2027    | 2027           | 8,1           | UKV!I2977     |
| 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       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP C | 2027    | 2027  | *             | C!I2996  |
| RCEP D | 2022    | 2022  | *             | D!D2996  |
| 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 |

### Conseils et avertissements

| Code de risque | Niveau | Nom du risque                            | Description                                                                                                                                        | Données liées | Référence juridique            | Action recommandée                                                                                   | Statut de vérification                            |
|----------------|--------|------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--------------------------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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.                                                                     | Texte cité dans la source ; validité non vérifiée |
| 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.                                                                     | Texte cité dans la source ; validité non vérifiée |
| 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.                                                    | Non vérifié – contrôle nécessaire                 |
| 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.                                                    | Non vérifié – contrôle nécessaire                 |
| 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.                               | Non vérifié – contrôle nécessaire                 |
| 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.                              | Non vérifié – contrôle nécessaire                 |

| Code de risque | Niveau | Nom du risque                                              | Description                                                                                                                                                                             | Données liées                                                                                                                                                                                                                                                                       | Référence juridique  | Action recommandée                                                                                           | Statut de vérification            |
|----------------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------|-----------------------------------|
| 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. | Non vérifié – contrôle nécessaire |
| 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.                  | Non vérifié – contrôle nécessaire |
| 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.                                               | Non vérifié – contrôle nécessaire |
| 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).              | Non vérifié – contrôle nécessaire |
| 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.                                                            | Non vérifié – contrôle nécessaire |

| Code de risque | Niveau | Nom du risque                  | Description                                                                                                                | Données liées | Référence juridique | Action recommandée                                                                                       | Statut de vérification                          |
|----------------|--------|--------------------------------|----------------------------------------------------------------------------------------------------------------------------|---------------|---------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| DQ-001         | GREEN  | MFN rate present in the source | The MFN rate 30% · hors contingent 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. | Vérifié par rapport au fichier tarifaire source |

Politique de l'article

| Politique de l'article                                                                                           |
|------------------------------------------------------------------------------------------------------------------|
| 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 ) |
| 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)      |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.