Vietnam Tariff Intelligence

# Détail du SH 2501.00.91

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|---|---|
| **Code SH** | 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 |
| **Unité** | kg |
| **Généré le** | 08/11/2026 11:50:45 |
| **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** | https://mail.vietnamtariff.com/hs-code/25010091/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 22.5 (NHN: 75) | 22,5% · hors contingent 75% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K3023 |
| Préférentiel (NPF) | 15 (NHN: 50) | 15% · hors contingent 50% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N3023 |
| TVA | 10/8 | 10 / 8 (plusieurs taux) | 174/2025/NĐ-CP - PL1 | | BT2026!Q3023 |
| 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 BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| 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 |
| CPTPP | 2,7; M: 4 | 2,7% · M: 4% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VCFTA | 3 | 3% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| EVFTA | 3,6 | 3,6% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 3,6 | 3,6% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VIFTA | 5.2 | 5,2% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VKFTA | 10 | 10% | 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 (*) |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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!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 | Période | Année | Valeur source | 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 | Période | Année | Valeur source | 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 | Période | Année | Valeur source | 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 | Période | Année | Valeur source | 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 |

## 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): 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 "15 (NHN: 50)": in-quota 15%, out-of-quota 50%. | | 12/2018/TT-BCT | Confirm tariff-quota allocation before budgeting. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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. | 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 2501.00.91. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 15% · hors contingent 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

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

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.