Vietnam Tariff Intelligence

# Détail du SH 2517.41.00

| | |
|---|---|
| **Code SH** | 2517.41.00 |
| **Description** | Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated / - Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated: / - - Of marble |
| **Unité** | kg/m3 |
| **Généré le** | 18/11/2026 05:44:49 |
| **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/25174100/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 4.5 | 4,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K3085 |
| Préférentiel (NPF) | 3 | 3% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N3085 |
| TVA | 10/8 | 10 / 8 (plusieurs taux) | 174/2025/NĐ-CP - PL1 | | BT2026!Q3085 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | 5/5/30/30 | 5 / 5 / 30 / 30 (plusieurs taux) | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ3085 |
| Taux à l'exportation CPTPP | 0/0/4,3/5,2; M: 0/0/5,3/6,5 | 0/0/4,3/5,2; M: 0/0/5,3/6,5 | 115/2022/NĐ-CP | 2022-12-30 | BT2026!CM3085 |
| Taux à l'exportation EVFTA | 0/0/6,4/7,8 | 0 / 0 / 6,4 / 7,8 (plusieurs taux) | 116/2022/NĐ-CP | 2022-12-30 | BT2026!CP3085 |
| Taux à l'exportation UKVFTA | 0/0/6,4/7,8 | 0 / 0 / 6,4 / 7,8 (plusieurs taux) | 117/2022/NĐ-CP | 2022-12-30 | BT2026!CS3085 |

## 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 |
| ACFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/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 |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/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 |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E3071 |
| ATIGA | 2022 | 2022 | 0 | AT!E3032 |
| ATIGA | 2023 | 2023 | 0 | AT!F3032 |
| ATIGA | 2024 | 2024 | 0 | AT!G3032 |
| ATIGA | 2025 | 2025 | 0 | AT!H3032 |
| ATIGA | 2026 | 2026 | 0 | AT!I3032 |
| ATIGA | 2027 | 2027 | 0 | AT!J3032 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E3070 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F3070 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G3070 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H3070 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I3070 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J3070 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E3074 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F3074 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G3074 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H3074 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I3074 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J3074 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F3074 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H3038 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F3034 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G3034 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H3034 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I3034 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J3034 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K3034 |
| VKFTA | 2022 | 2022 | 0 | VK!E3034 |
| VKFTA | 2023 | 2023 | 0 | VK!F3034 |
| VKFTA | 2024 | 2024 | 0 | VK!G3034 |
| VKFTA | 2025 | 2025 | 0 | VK!H3034 |
| VKFTA | 2026 | 2026 | 0 | VK!I3034 |
| VKFTA | 2027 | 2027 | 0 | VK!J3034 |
| VCFTA | 2022 | 2022 | 0 | VC!D3081 |
| VCFTA | 2023 | 2023 | 0 | VC!E3081 |
| VCFTA | 2024 | 2024 | 0 | VC!F3081 |
| VCFTA | 2025 | 2025 | 0 | VC!G3081 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H3081 |
| VCFTA | 2027 | 2027 | 0 | VC!I3081 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D3078 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E3078 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F3078 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G3078 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H3078 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I3078 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D3086 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E3086 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F3086 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G3086 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H3086 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I3086 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D3057 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E3057 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F3057 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G3057 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H3057 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I3057 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D3059 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E3059 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F3059 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G3059 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H3059 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I3059 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D3055 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E3055 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F3055 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G3055 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H3055 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I3055 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J3055 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D3078 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E3078 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F3078 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G3078 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H3078 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I3078 |
| RCEP B | 2022 | 2022 | 0 | B!D3078 |
| RCEP B | 2023 | 2023 | 0 | B!E3078 |
| RCEP B | 2024 | 2024 | 0 | B!F3078 |
| RCEP B | 2025 | 2025 | 0 | B!G3078 |
| RCEP B | 2026 | 2026 | 0 | B!H3078 |
| RCEP B | 2027 | 2027 | 0 | B!I3078 |
| RCEP C | 2022 | 2022 | 0 | C!D3078 |
| RCEP C | 2023 | 2023 | 0 | C!E3078 |
| RCEP C | 2024 | 2024 | 0 | C!F3078 |
| RCEP C | 2025 | 2025 | 0 | C!G3078 |
| RCEP C | 2026 | 2026 | 0 | C!H3078 |
| RCEP C | 2027 | 2027 | 0 | C!I3078 |
| RCEP D | 2022 | 2022 | 0 | D!D3078 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E3078 |
| RCEP D | 2024 | 2024 | 0 | D!F3078 |
| RCEP D | 2025 | 2025 | 0 | D!G3078 |
| RCEP D | 2026 | 2026 | 0 | D!H3078 |
| RCEP D | 2027 | 2027 | 0 | D!I3078 |
| RCEP E | 2022 | 2022 | 0 | E!D3081 |
| RCEP E | 2023 | 2023 | 0 | E!E3081 |
| RCEP E | 2024 | 2024 | 0 | E!F3081 |
| RCEP E | 2025 | 2025 | 0 | E!G3081 |
| RCEP E | 2026 | 2026 | 0 | E!H3081 |
| RCEP E | 2027 | 2027 | 0 | E!I3081 |
| RCEP F | 2022 | 2022 | 0 | F!D3078 |
| RCEP F | 2023 | 2023 | 0 | F!E3078 |
| RCEP F | 2024 | 2024 | 0 | F!F3078 |
| RCEP F | 2025 | 2025 | 0 | F!G3078 |
| RCEP F | 2026 | 2026 | 0 | F!H3078 |
| RCEP F | 2027 | 2027 | 0 | F!I3078 |
| VIFTA | 2024 | 2024 | 0 | VI!F2860 |
| VIFTA | 2025 | 2025 | 0 | VI!G2860 |
| VIFTA | 2026 | 2026 | 0 | VI!H2860 |
| VIFTA | 2027 | 2027 | 0 | VI!I2860 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Texte cité dans la source ; validité non vérifiée |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): DM chủng loại và tiêu chuẩn khoáng sản XK có nguồn gốc trong nước (45/2023/TT-BCT-PL1) | | 45/2023/TT-BCT-PL | 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 |
| 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: Sỏi, đá cuội; đá dạng viên, mảnh vụn và bột > Đá dạng viên, dạng mảnh vụn và dạng bột làm từ các loại đá thuộc nhóm đá xây dựng và trang trí. (Tham chiếu mã HS 8 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 2517.41.00. 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 3% for 2517.41.00 was checked against BT2026 (cell BT2026!N3085), 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 |
|---|
| TNKS khai thác chưa chế biến thành SP khác (181/2025/NĐ-CP PL1) |
| DM chủng loại và tiêu chuẩn khoáng sản XK có nguồn gốc trong nước (45/2023/TT-BCT-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) |

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.