

## HS 2501.00.20 detail

|                     |                                                                                                                                                                                                         |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 2501.00.20                                                                                                                                                                                              |
| 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 / - Unprocessed rock salt |
| Unit                | kg                                                                                                                                                                                                      |
| Generated           | 01/11/2026 20:43:56                                                                                                                                                                                     |
| Data version        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                              |
| Verification status | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                              |
| Link                | <a href="https://mail.vietnamtariff.com/hs-code/25010020/">https://mail.vietnamtariff.com/hs-code/25010020/</a>                                                                                         |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis          | effective  | Source       |
|----------------------|--------------|------------------------|----------------------|------------|--------------|
| Ordinary import duty | 45 (NHN: 90) | 45% · out-of-quota 90% | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K3020 |
| Preferential (MFN)   | 30 (NHN: 60) | 30% · out-of-quota 60% | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N3020 |
| VAT                  | 10/8         | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL1 |            | BT2026!Q3020 |
| Excise tax           |              | No data                |                      |            |              |
| Environmental tax    |              | No data                |                      |            |              |
| Export duty          |              | No data                |                      |            |              |
| CPTPP export rate    |              | No data                |                      |            |              |
| EVFTA export rate    |              | No data                |                      |            |              |
| UKVFTA export rate   |              | No data                |                      |            |              |

### Special preferential (FTA) rates - 2026

| FTA     | Source value | Rate | Data basis             | Period                                 | Proof of origin | Legal basis    | Status     |
|---------|--------------|------|------------------------|----------------------------------------|-----------------|----------------|------------|
| AANZFTA | 0            | 0%   | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ            | 121/2022/NĐ-CP | Ad valorem |

| FTA    | Source value | Rate           | Data basis          | Period                                 | Proof of origin       | Legal basis    | Status           |
|--------|--------------|----------------|---------------------|----------------------------------------|-----------------------|----------------|------------------|
| AJCEP  | 0            | 0%             | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | AJ                    | 120/2022/NĐ-CP | Ad valorem       |
| ATIGA  | 0            | 0%             | Consolidated BT2026 | 2026                                   | D                     | 126/2022/NĐ-CP | Ad valorem       |
| VJEPA  | 0            | 0%             | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem       |
| VN-LAO | 0            | 0%             | Consolidated BT2026 |                                        | S                     | 206/2025/NĐ-CP | Ad valorem       |
| VCFTA  | 2            | 2%             | Consolidated BT2026 | 2026                                   | VC                    | 112/2022/NĐ-CP | Ad valorem       |
| CPTPP  | 5,4; M: 8,1  | 5.4% · M: 8.1% | Consolidated BT2026 | (VI)                                   | CPTPP                 | 115/2022/NĐ-CP | Ad valorem       |
| EVFTA  | 10,9         | 10.9%          | Consolidated BT2026 | 2026                                   | EUR.1                 | 116/2022/NĐ-CP | Ad valorem       |
| UKVFTA | 10,9         | 10.9%          | Consolidated BT2026 | 2026                                   | EUR.1                 | 117/2022/NĐ-CP | Ad valorem       |
| VIFTA  | 21           | 21%            | Consolidated BT2026 | 2026                                   | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem       |
| VKFTA  | 30           | 30%            | Consolidated BT2026 | 2026                                   | VK                    | 125/2022/NĐ-CP | Ad valorem       |
| VN-CAM |              | No data        | No data             |                                        | S                     | 56/2026/NĐ-CP  | No data          |
| VNCU   |              | No data        | No data             |                                        | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | No data          |
| ACFTA  | 50           | 50%            | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                     | 118/2022/NĐ-CP | Ad valorem       |
| AHKFTA | *            | * not eligible | Consolidated BT2026 | 2026                                   | AHK                   | 123/2022/NĐ-CP | Not eligible (*) |
| AIFTA  | *            | * not eligible | Consolidated BT2026 | 01/01/2026 - 31/12/2026                | AI                    | 122/2022/NĐ-CP | Not eligible (*) |

| FTA            | Source value | Rate           | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status           |
|----------------|--------------|----------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------------|
| AKFTA          | *            | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex A) | *            | * not eligible | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex B) | *            | * not eligible | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex C) | *            | * not eligible | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex D) | *            | * not eligible | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex E) | *            | * not eligible | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex F) | *            | * not eligible | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| VN-EAEU        | *            | * not eligible | Consolidated BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Not eligible (*) |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source   |
|-------|----------------------------------------|------|--------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 50           | AC!E2990 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E2951 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F2951 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G2951 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H2951 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I2951 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J2951 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E2989 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F2989 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G2989   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H2989   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I2989   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J2989   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E2993   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F2993   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G2993   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H2993   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I2993   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J2993   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | *            | AK!F2993   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H2957 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F2953   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G2953   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H2953   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I2953   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J2953   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K2953   |
| VKFTA   | 2022                                   | 2022 | 30           | VK!E2953   |
| VKFTA   | 2023                                   | 2023 | 30           | VK!F2953   |
| VKFTA   | 2024                                   | 2024 | 30           | VK!G2953   |
| VKFTA   | 2025                                   | 2025 | 30           | VK!H2953   |
| VKFTA   | 2026                                   | 2026 | 30           | VK!I2953   |
| VKFTA   | 2027                                   | 2027 | 30           | VK!J2953   |
| VCFTA   | 2022                                   | 2022 | 11           | VC!D3000   |
| VCFTA   | 2023                                   | 2023 | 9            | VC!E3000   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2024   | 2024 | 6            | VC!F3000    |
| VCFTA   | 2025   | 2025 | 4            | VC!G3000    |
| VCFTA   | 2026   | 2026 | 2            | VC!H3000    |
| VCFTA   | 2027   | 2027 | 0            | VC!I3000    |
| VN-EAEU | 2022   | 2022 | *            | EAV!D2997   |
| VN-EAEU | 2023   | 2023 | *            | EAV!E2997   |
| VN-EAEU | 2024   | 2024 | *            | EAV!F2997   |
| VN-EAEU | 2025   | 2025 | *            | EAV!G2997   |
| VN-EAEU | 2026   | 2026 | *            | EAV!H2997   |
| VN-EAEU | 2027   | 2027 | *            | EAV!I2997   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D3005   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E3005   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F3005   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G3005   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H3005   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I3005   |
| EVFTA   | 2022   | 2022 | 21,8         | EV-NK!D2976 |
| EVFTA   | 2023   | 2023 | 19           | EV-NK!E2976 |
| EVFTA   | 2024   | 2024 | 16,3         | EV-NK!F2976 |
| EVFTA   | 2025   | 2025 | 13,6         | EV-NK!G2976 |
| EVFTA   | 2026   | 2026 | 10,9         | EV-NK!H2976 |
| EVFTA   | 2027   | 2027 | 8,1          | EV-NK!I2976 |
| UKVFTA  | 2022   | 2022 | 21,8         | UKV!D2978   |
| UKVFTA  | 2023   | 2023 | 19           | UKV!E2978   |
| UKVFTA  | 2024   | 2024 | 16,3         | UKV!F2978   |
| UKVFTA  | 2025   | 2025 | 13,6         | UKV!G2978   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2026   | 2026           | 10,9         | UKV!H2978     |
| UKVFTA | 2027   | 2027           | 8,1          | UKV!I2978     |
| CPTPP  | (I)    | 2021 (DERIVED) | 19           | CPTPP!D2974   |
| CPTPP  | (II)   | 2022 (DERIVED) | 16,3         | CPTPP!E2974   |
| CPTPP  | (III)  | 2023 (DERIVED) | 13,6         | CPTPP!F2974   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 10,9         | CPTPP!G2974   |
| CPTPP  | (V)    | 2025 (DERIVED) | 8,1          | CPTPP!H2974   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 5,4          | CPTPP!I2974   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 2,7          | CPTPP!J2974   |
| RCEP A | 2022   | 2022           | *            | RCEPT-A!D2997 |
| RCEP A | 2023   | 2023           | *            | RCEPT-A!E2997 |
| RCEP A | 2024   | 2024           | *            | RCEPT-A!F2997 |
| RCEP A | 2025   | 2025           | *            | RCEPT-A!G2997 |
| RCEP A | 2026   | 2026           | *            | RCEPT-A!H2997 |
| RCEP A | 2027   | 2027           | *            | RCEPT-A!I2997 |
| RCEP B | 2022   | 2022           | *            | B!D2997       |
| RCEP B | 2023   | 2023           | *            | B!E2997       |
| RCEP B | 2024   | 2024           | *            | B!F2997       |
| RCEP B | 2025   | 2025           | *            | B!G2997       |
| RCEP B | 2026   | 2026           | *            | B!H2997       |
| RCEP B | 2027   | 2027           | *            | B!I2997       |
| RCEP C | 2022   | 2022           | *            | C!D2997       |
| RCEP C | 2023   | 2023           | *            | C!E2997       |
| RCEP C | 2024   | 2024           | *            | C!F2997       |
| RCEP C | 2025   | 2025           | *            | C!G2997       |
| RCEP C | 2026   | 2026           | *            | C!H2997       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP C | 2027   | 2027 | *            | C!I2997  |
| RCEP D | 2022   | 2022 | *            | D!D2997  |
| RCEP D | 2023   | 2023 | *            | D!E2997  |
| RCEP D | 2024   | 2024 | *            | D!F2997  |
| RCEP D | 2025   | 2025 | *            | D!G2997  |
| RCEP D | 2026   | 2026 | *            | D!H2997  |
| RCEP D | 2027   | 2027 | *            | D!I2997  |
| RCEP E | 2022   | 2022 | *            | E!D3000  |
| RCEP E | 2023   | 2023 | *            | E!E3000  |
| RCEP E | 2024   | 2024 | *            | E!F3000  |
| RCEP E | 2025   | 2025 | *            | E!G3000  |
| RCEP E | 2026   | 2026 | *            | E!H3000  |
| RCEP E | 2027   | 2027 | *            | E!I3000  |
| RCEP F | 2022   | 2022 | *            | F!D2997  |
| RCEP F | 2023   | 2023 | *            | F!E2997  |
| RCEP F | 2024   | 2024 | *            | F!F2997  |
| RCEP F | 2025   | 2025 | *            | F!G2997  |
| RCEP F | 2026   | 2026 | *            | F!H2997  |
| RCEP F | 2027   | 2027 | *            | F!I2997  |
| VIFTA  | 2024   | 2024 | 27           | VI!F2795 |
| VIFTA  | 2025   | 2025 | 24           | VI!G2795 |
| VIFTA  | 2026   | 2026 | 21           | VI!H2795 |
| VIFTA  | 2027   | 2027 | 18           | VI!I2795 |

### Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|

|         |        |                                                      |                                                                                                                                                     |                                                                                                                                                                                                                                                                          |                                |                                                                                                              |                                                   |
|---------|--------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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.         | Instrument cited in source; validity not verified |
| 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.                                                                             | Instrument cited in source; validity not verified |
| 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.                                                            | Not verified – check required                     |
| 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.                                                            | Not verified – check required                     |
| 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.                                       | Not verified – check required                     |
| 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.                                      | Not verified – check required                     |
| 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. | Not verified – check required                     |
| HS-003  | YELLOW | Classification Review Required – similar lines exist | Subheading 2501.00 has 6 lines; 2501.00.20 is distinguished from its siblings by: Unprocessed rock salt.                                            | 2501.00.10 Table 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.                  | Not verified – check required                     |

|         |        |                                                            |                                                                                                                                                                                         |  |                      |                                                                                                          |                                        |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| 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.                                           | Not verified – check required          |
| 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).          | Not verified – check required          |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2501.00.20. This does NOT mean there is no risk.                                                                                            |  |                      | Check the MOIT Trade Remedies Authority database.                                                        | Not verified – check required          |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 30% · out-of-quota 60% for 2501.00.20 was checked against BT2026 (cell BT2026!N3020), 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. | Checked against the source tariff file |

## Item policy

| Item policy                                                                                                 |
|-------------------------------------------------------------------------------------------------------------|
| 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) |

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.