Vietnam Tariff Intelligence

HS 2523.90.00 detail

HS code	2523.90.00
Description	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers / - Other hydraulic cements
Unit	kg
Generated	02/11/2026 23:56:02
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	https://mail.vietnamtariff.com/hs-code/25239000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	48	48%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3115
Preferential (MFN)	32	32%	26/2023/NĐ-CP	2023-07-15	BT2026!N3115
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3115
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 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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
EVFTA	11,6	11.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	11,6	11.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	32	32%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	32	32%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	32	32%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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 (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E3107
ATIGA	2022	2022	0	AT!E3068
ATIGA	2023	2023	0	AT!F3068
ATIGA	2024	2024	0	AT!G3068
ATIGA	2025	2025	0	AT!H3068
ATIGA	2026	2026	0	AT!I3068
ATIGA	2027	2027	0	AT!J3068
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E3106
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F3106

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G3106
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H3106
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I3106
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J3106
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E3110
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F3110
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G3110
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H3110
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I3110
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J3110
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F3110
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3074
AIFTA	30/12/2022	2022	*	AI!F3070
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G3070
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H3070
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I3070
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J3070
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K3070
VKFTA	2022	2022	5	VK!E3070
VKFTA	2023	2023	5	VK!F3070
VKFTA	2024	2024	5	VK!G3070
VKFTA	2025	2025	5	VK!H3070
VKFTA	2026	2026	5	VK!I3070
VKFTA	2027	2027	5	VK!J3070
VCFTA	2022	2022	7	VC!D3117
VCFTA	2023	2023	3	VC!E3117

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	0	VC!F3117
VCFTA	2025	2025	0	VC!G3117
VCFTA	2026	2026	0	VC!H3117
VCFTA	2027	2027	0	VC!I3117
VN-EAEU	2022	2022	8,7	EAV!D3114
VN-EAEU	2023	2023	5,8	EAV!E3114
VN-EAEU	2024	2024	2,9	EAV!F3114
VN-EAEU	2025	2025	0	EAV!G3114
VN-EAEU	2026	2026	0	EAV!H3114
VN-EAEU	2027	2027	0	EAV!I3114
AHKFTA	2022	2022	*	AKH!D3122
AHKFTA	2023	2023	*	AKH!E3122
AHKFTA	2024	2024	*	AKH!F3122
AHKFTA	2025	2025	*	AKH!G3122
AHKFTA	2026	2026	*	AKH!H3122
AHKFTA	2027	2027	*	AKH!I3122
EVFTA	2022	2022	23,2	EV-NK!D3093
EVFTA	2023	2023	20,3	EV-NK!E3093
EVFTA	2024	2024	17,4	EV-NK!F3093
EVFTA	2025	2025	14,5	EV-NK!G3093
EVFTA	2026	2026	11,6	EV-NK!H3093
EVFTA	2027	2027	8,7	EV-NK!I3093
UKVFTA	2022	2022	23,2	UKV!D3095
UKVFTA	2023	2023	20,3	UKV!E3095
UKVFTA	2024	2024	17,4	UKV!F3095
UKVFTA	2025	2025	14,5	UKV!G3095

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	11,6	UKV!H3095
UKVFTA	2027	2027	8,7	UKV!I3095
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3091
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3091
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3091
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3091
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3091
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3091
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3091
RCEP A	2022	2022	32	RCEPT-A!D3114
RCEP A	2023	2023	32	RCEPT-A!E3114
RCEP A	2024	2024	32	RCEPT-A!F3114
RCEP A	2025	2025	32	RCEPT-A!G3114
RCEP A	2026	2026	32	RCEPT-A!H3114
RCEP A	2027	2027	32	RCEPT-A!I3114
RCEP B	2022	2022	32	B!D3114
RCEP B	2023	2023	32	B!E3114
RCEP B	2024	2024	32	B!F3114
RCEP B	2025	2025	32	B!G3114
RCEP B	2026	2026	32	B!H3114
RCEP B	2027	2027	32	B!I3114
RCEP C	2022	2022	*	C!D3114
RCEP C	2023	2023	*	C!E3114
RCEP C	2024	2024	*	C!F3114
RCEP C	2025	2025	*	C!G3114
RCEP C	2026	2026	*	C!H3114

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I3114
RCEP D	2022	2022	*	D!D3114
RCEP D	2023	2023	*	D!E3114
RCEP D	2024	2024	*	D!F3114
RCEP D	2025	2025	*	D!G3114
RCEP D	2026	2026	*	D!H3114
RCEP D	2027	2027	*	D!I3114
RCEP E	2022	2022	*	E!D3117
RCEP E	2023	2023	*	E!E3117
RCEP E	2024	2024	*	E!F3117
RCEP E	2025	2025	*	E!G3117
RCEP E	2026	2026	*	E!H3117
RCEP E	2027	2027	*	E!I3117
RCEP F	2022	2022	32	F!D3114
RCEP F	2023	2023	32	F!E3114
RCEP F	2024	2024	32	F!F3114
RCEP F	2025	2025	32	F!G3114
RCEP F	2026	2026	32	F!H3114
RCEP F	2027	2027	32	F!I3114
VIFTA	2024	2024	*	VI!F2890
VIFTA	2025	2025	*	VI!G2890
VIFTA	2026	2026	*	VI!H2890
VIFTA	2027	2027	*	VI!I2890

Advisory & warnings

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

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.	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-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 32%, RCEP (Annex B) 32%, RCEP (Annex F) 32%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (32%) in the source tariff – claiming the FTA brings no saving.	MFN 32%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 "8/10".		181/2025/NĐ-CP	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 2523.90.00. 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 32% for 2523.90.00 was checked against BT2026 (cell BT2026!N3115), 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
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)

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.