Vietnam Tariff Intelligence

Detalle del SA 8523.49.14

Código SA	8523.49.14
Descripción	Discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37 / - Optical media: / - - Other: / - - - Discs for laser reading systems: / - - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
Unidad	chiếc
Generado	03/11/2026 19:24:59
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://vietnamtariff.com/hs-code/85234914/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15530
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15530
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15530
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-LA)	0% (excepto LA)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
VNCU	0	0%	Arancel consolidado BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	0	0%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
AIFTA	5	5%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14844
ATIGA	2022	2022	0	AT!E14785
ATIGA	2023	2023	0	AT!F14785
ATIGA	2024	2024	0	AT!G14785
ATIGA	2025	2025	0	AT!H14785
ATIGA	2026	2026	0	AT!I14785
ATIGA	2027	2027	0	AT!J14785
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14839

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14839
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14839
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14839
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14839
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14839
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14840
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14840
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14840
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14840
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14840
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14840
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14843
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14791
AIFTA	30/12/2022	2022	5	AI!F14799
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G14799
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H14799
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I14799
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J14799
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K14799
VKFTA	2022	2022	0	VK!E14830
VKFTA	2023	2023	0	VK!F14830
VKFTA	2024	2024	0	VK!G14830
VKFTA	2025	2025	0	VK!H14830
VKFTA	2026	2026	0	VK!I14830
VKFTA	2027	2027	0	VK!J14830
VCFTA	2022	2022	0	VC!D14885

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2023	2023	0	VC!E14885
VCFTA	2024	2024	0	VC!F14885
VCFTA	2025	2025	0	VC!G14885
VCFTA	2026	2026	0	VC!H14885
VCFTA	2027	2027	0	VC!I14885
VN-EAEU	2022	2022	0	EAV!D14864
VN-EAEU	2023	2023	0	EAV!E14864
VN-EAEU	2024	2024	0	EAV!F14864
VN-EAEU	2025	2025	0	EAV!G14864
VN-EAEU	2026	2026	0	EAV!H14864
VN-EAEU	2027	2027	0	EAV!I14864
VNCU	2022	2022	0	VNCU!D1029
VNCU	2023 - 2027		0	VNCU!E1029
AHKFTA	2022	2022	0	AKH!D14862
AHKFTA	2023	2023	0	AKH!E14862
AHKFTA	2024	2024	0	AKH!F14862
AHKFTA	2025	2025	0	AKH!G14862
AHKFTA	2026	2026	0	AKH!H14862
AHKFTA	2027	2027	0	AKH!I14862
EVFTA	2022	2022	0	EV-NK!D14877
EVFTA	2023	2023	0	EV-NK!E14877
EVFTA	2024	2024	0	EV-NK!F14877
EVFTA	2025	2025	0	EV-NK!G14877
EVFTA	2026	2026	0	EV-NK!H14877
EVFTA	2027	2027	0	EV-NK!I14877
UKVFTA	2022	2022	0	UKV!D14876

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2023	2023	0	UKV!E14876
UKVFTA	2024	2024	0	UKV!F14876
UKVFTA	2025	2025	0	UKV!G14876
UKVFTA	2026	2026	0	UKV!H14876
UKVFTA	2027	2027	0	UKV!I14876
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14869
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14869
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14869
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14869
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14869
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14869
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14869
RCEP A	2022	2022	0	RCEPT-A!D14864
RCEP A	2023	2023	0	RCEPT-A!E14864
RCEP A	2024	2024	0	RCEPT-A!F14864
RCEP A	2025	2025	0	RCEPT-A!G14864
RCEP A	2026	2026	0	RCEPT-A!H14864
RCEP A	2027	2027	0	RCEPT-A!I14864
RCEP B	2022	2022	0	B!D14864
RCEP B	2023	2023	0	B!E14864
RCEP B	2024	2024	0	B!F14864
RCEP B	2025	2025	0	B!G14864
RCEP B	2026	2026	0	B!H14864
RCEP B	2027	2027	0	B!I14864
RCEP C	2022	2022	0	C!D14864
RCEP C	2023	2023	0	C!E14864

FTA	Periodo	Año	Valor de origen	Fuente
RCEP C	2024	2024	0	C!F14864
RCEP C	2025	2025	0	C!G14864
RCEP C	2026	2026	0	C!H14864
RCEP C	2027	2027	0	C!I14864
RCEP D	2022	2022	0	D!D14863
RCEP D	2023	2023	0	D!E14863
RCEP D	2024	2024	0	D!F14863
RCEP D	2025	2025	0	D!G14863
RCEP D	2026	2026	0	D!H14863
RCEP D	2027	2027	0	D!I14863
RCEP E	2022	2022	0	E!D14867
RCEP E	2023	2023	0	E!E14867
RCEP E	2024	2024	0	E!F14867
RCEP E	2025	2025	0	E!G14867
RCEP E	2026	2026	0	E!H14867
RCEP E	2027	2027	0	E!I14867
RCEP F	2022	2022	0	F!D14864
RCEP F	2023	2023	0	F!E14864
RCEP F	2024	2024	0	F!F14864
RCEP F	2025	2025	0	F!G14864
RCEP F	2026	2026	0	F!H14864
RCEP F	2027	2027	0	F!I14864
VIFTA	2024	2024	0	VI!F13844
VIFTA	2025	2025	0	VI!G13844
VIFTA	2026	2026	0	VI!H13844
VIFTA	2027	2027	0	VI!I13844

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8523.49 has 11 lines; 8523.49.14 is distinguished from its siblings by: Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media.	8523.49.11 Of a kind used for reproducing phenomena other than sound or image; 8523.49.12 Educational, technical, scientific, historical or cultural discs; 8523.49.13 Other; 8523.49.15 Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies; 8523.49.16 Other, of a kind suitable for cinematography; 8523.49.19 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
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).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8523.49.14. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 8523.49.14 was checked against BT2026 (cell BT2026!N15530), 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.	Cotejado con el archivo arancelario de origen

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.