Vietnam Tariff Intelligence

# Detalle del SA 8523.49.15

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|---|---|
| **Código SA** | 8523.49.15 |
| **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, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies |
| **Unidad** | chiếc |
| **Generado** | 03/11/2026 08:55:46 |
| **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/85234915/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 22.5 | 22,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15531 |
| Preferencial (NMF) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15531 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15531 |
| 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 |
| 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 |
| UKVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| 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 |
| AHKFTA | 3 | 3% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo A) | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 8,2 | 8,2% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 8.6 | 8,6% | 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 |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E14845 |
| ATIGA | 2022 | 2022 | 0 | AT!E14786 |
| ATIGA | 2023 | 2023 | 0 | AT!F14786 |
| ATIGA | 2024 | 2024 | 0 | AT!G14786 |
| ATIGA | 2025 | 2025 | 0 | AT!H14786 |
| ATIGA | 2026 | 2026 | 0 | AT!I14786 |
| ATIGA | 2027 | 2027 | 0 | AT!J14786 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E14840 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F14840 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G14840 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H14840 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I14840 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J14840 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E14841 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F14841 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G14841 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H14841 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I14841 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J14841 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F14844 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H14792 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F14800 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G14800 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H14800 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I14800 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J14800 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K14800 |
| VKFTA | 2022 | 2022 | 0 | VK!E14831 |
| VKFTA | 2023 | 2023 | 0 | VK!F14831 |
| VKFTA | 2024 | 2024 | 0 | VK!G14831 |
| VKFTA | 2025 | 2025 | 0 | VK!H14831 |
| VKFTA | 2026 | 2026 | 0 | VK!I14831 |
| VKFTA | 2027 | 2027 | 0 | VK!J14831 |
| VCFTA | 2022 | 2022 | 0 | VC!D14886 |
| VCFTA | 2023 | 2023 | 0 | VC!E14886 |
| VCFTA | 2024 | 2024 | 0 | VC!F14886 |
| VCFTA | 2025 | 2025 | 0 | VC!G14886 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H14886 |
| VCFTA | 2027 | 2027 | 0 | VC!I14886 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D14865 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E14865 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F14865 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14865 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14865 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14865 |
| VNCU | 2022 | 2022 | 0 | VNCU!D1030 |
| VNCU | 2023 - 2027 | | 0 | VNCU!E1030 |
| AHKFTA | 2022 | 2022 | 9 | AKH!D14863 |
| AHKFTA | 2023 | 2023 | 6 | AKH!E14863 |
| AHKFTA | 2024 | 2024 | 6 | AKH!F14863 |
| AHKFTA | 2025 | 2025 | 3 | AKH!G14863 |
| AHKFTA | 2026 | 2026 | 3 | AKH!H14863 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I14863 |
| EVFTA | 2022 | 2022 | 7,5 | EV-NK!D14878 |
| EVFTA | 2023 | 2023 | 5 | EV-NK!E14878 |
| EVFTA | 2024 | 2024 | 2,5 | EV-NK!F14878 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G14878 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H14878 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14878 |
| UKVFTA | 2022 | 2022 | 7,5 | UKV!D14877 |
| UKVFTA | 2023 | 2023 | 5 | UKV!E14877 |
| UKVFTA | 2024 | 2024 | 2,5 | UKV!F14877 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G14877 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H14877 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I14877 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D14870 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E14870 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F14870 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G14870 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H14870 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I14870 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14870 |
| RCEP A | 2022 | 2022 | 13,5 | RCEPT-A!D14865 |
| RCEP A | 2023 | 2023 | 12 | RCEPT-A!E14865 |
| RCEP A | 2024 | 2024 | 10,5 | RCEPT-A!F14865 |
| RCEP A | 2025 | 2025 | 9 | RCEPT-A!G14865 |
| RCEP A | 2026 | 2026 | 7,5 | RCEPT-A!H14865 |
| RCEP A | 2027 | 2027 | 6 | RCEPT-A!I14865 |
| RCEP B | 2022 | 2022 | 13,5 | B!D14865 |
| RCEP B | 2023 | 2023 | 12 | B!E14865 |
| RCEP B | 2024 | 2024 | 10,5 | B!F14865 |
| RCEP B | 2025 | 2025 | 9 | B!G14865 |
| RCEP B | 2026 | 2026 | 7,5 | B!H14865 |
| RCEP B | 2027 | 2027 | 6 | B!I14865 |
| RCEP C | 2022 | 2022 | 13,5 | C!D14865 |
| RCEP C | 2023 | 2023 | 12 | C!E14865 |
| RCEP C | 2024 | 2024 | 10,5 | C!F14865 |
| RCEP C | 2025 | 2025 | 9 | C!G14865 |
| RCEP C | 2026 | 2026 | 7,5 | C!H14865 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 6 | C!I14865 |
| RCEP D | 2022 | 2022 | 13,6 | D!D14864 |
| RCEP D | 2023 | 2023 | 12,3 | D!E14864 |
| RCEP D | 2024 | 2024 | 10,9 | D!F14864 |
| RCEP D | 2025 | 2025 | 9,5 | D!G14864 |
| RCEP D | 2026 | 2026 | 8,2 | D!H14864 |
| RCEP D | 2027 | 2027 | 6,8 | D!I14864 |
| RCEP E | 2022 | 2022 | 13,5 | E!D14868 |
| RCEP E | 2023 | 2023 | 12 | E!E14868 |
| RCEP E | 2024 | 2024 | 10,5 | E!F14868 |
| RCEP E | 2025 | 2025 | 9 | E!G14868 |
| RCEP E | 2026 | 2026 | 7,5 | E!H14868 |
| RCEP E | 2027 | 2027 | 6 | E!I14868 |
| RCEP F | 2022 | 2022 | 13,5 | F!D14865 |
| RCEP F | 2023 | 2023 | 12 | F!E14865 |
| RCEP F | 2024 | 2024 | 10,5 | F!F14865 |
| RCEP F | 2025 | 2025 | 9 | F!G14865 |
| RCEP F | 2026 | 2026 | 7,5 | F!H14865 |
| RCEP F | 2027 | 2027 | 6 | F!I14865 |
| VIFTA | 2024 | 2024 | 12,9 | VI!F13845 |
| VIFTA | 2025 | 2025 | 10.7 | VI!G13845 |
| VIFTA | 2026 | 2026 | 8.6 | VI!H13845 |
| VIFTA | 2027 | 2027 | 6.4 | VI!I13845 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8523.49 has 11 lines; 8523.49.15 is distinguished from its siblings by: Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies. | 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; 8523.49.14 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; 8523.49.16 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 8523.49.15. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 15% for 8523.49.15 was checked against BT2026 (cell BT2026!N15531), 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.