Vietnam Tariff Intelligence

HS 8521.10.90 detail

HS code	8521.10.90
Description	Video recording or reproducing apparatus, whether or not incorporating a video tuner / - Magnetic tape-type: / - - Other
Unit	chiếc
Generated	07/11/2026 22:31:10
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://vietnamtariff.com/hs-code/85211090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15445
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N15445
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15445
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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-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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	21	21%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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)		0	AC!E14757
ATIGA	2022	2022	0	AT!E14698
ATIGA	2023	2023	0	AT!F14698
ATIGA	2024	2024	0	AT!G14698
ATIGA	2025	2025	0	AT!H14698
ATIGA	2026	2026	0	AT!I14698
ATIGA	2027	2027	0	AT!J14698
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E14752
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14752
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14752

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14752
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14752
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14752
VJEPA	30/12/2022 - 31/3/2023	2022	4.5	VJ!E14753
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F14753
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14753
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14753
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14753
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14753
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14756
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14704
AIFTA	30/12/2022	2022	5	AI!F14712
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G14712
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H14712
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I14712
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J14712
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K14712
VKFTA	2022	2022	5	VK!E14743
VKFTA	2023	2023	5	VK!F14743
VKFTA	2024	2024	5	VK!G14743
VKFTA	2025	2025	5	VK!H14743
VKFTA	2026	2026	5	VK!I14743
VKFTA	2027	2027	5	VK!J14743
VCFTA	2022	2022	6	VC!D14798
VCFTA	2023	2023	3	VC!E14798
VCFTA	2024	2024	0	VC!F14798

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14798
VCFTA	2026	2026	0	VC!H14798
VCFTA	2027	2027	0	VC!I14798
VN-EAEU	2022	2022	0	EAV!D14777
VN-EAEU	2023	2023	0	EAV!E14777
VN-EAEU	2024	2024	0	EAV!F14777
VN-EAEU	2025	2025	0	EAV!G14777
VN-EAEU	2026	2026	0	EAV!H14777
VN-EAEU	2027	2027	0	EAV!I14777
AHKFTA	2022	2022	*	AKH!D14775
AHKFTA	2023	2023	*	AKH!E14775
AHKFTA	2024	2024	*	AKH!F14775
AHKFTA	2025	2025	*	AKH!G14775
AHKFTA	2026	2026	*	AKH!H14775
AHKFTA	2027	2027	*	AKH!I14775
EVFTA	2022	2022	15	EV-NK!D14790
EVFTA	2023	2023	10	EV-NK!E14790
EVFTA	2024	2024	5	EV-NK!F14790
EVFTA	2025	2025	0	EV-NK!G14790
EVFTA	2026	2026	0	EV-NK!H14790
EVFTA	2027	2027	0	EV-NK!I14790
UKVFTA	2022	2022	15	UKV!D14789
UKVFTA	2023	2023	10	UKV!E14789
UKVFTA	2024	2024	5	UKV!F14789
UKVFTA	2025	2025	0	UKV!G14789
UKVFTA	2026	2026	0	UKV!H14789

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14789
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14782
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14782
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14782
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14782
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14782
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14782
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14782
RCEP A	2022	2022	27	RCEPT-A!D14777
RCEP A	2023	2023	24	RCEPT-A!E14777
RCEP A	2024	2024	21	RCEPT-A!F14777
RCEP A	2025	2025	18	RCEPT-A!G14777
RCEP A	2026	2026	15	RCEPT-A!H14777
RCEP A	2027	2027	12	RCEPT-A!I14777
RCEP B	2022	2022	27	B!D14777
RCEP B	2023	2023	24	B!E14777
RCEP B	2024	2024	21	B!F14777
RCEP B	2025	2025	18	B!G14777
RCEP B	2026	2026	15	B!H14777
RCEP B	2027	2027	12	B!I14777
RCEP C	2022	2022	27	C!D14777
RCEP C	2023	2023	24	C!E14777
RCEP C	2024	2024	21	C!F14777
RCEP C	2025	2025	18	C!G14777
RCEP C	2026	2026	15	C!H14777
RCEP C	2027	2027	12	C!I14777

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27,3	D!D14776
RCEP D	2023	2023	24,5	D!E14776
RCEP D	2024	2024	21,8	D!F14776
RCEP D	2025	2025	19,1	D!G14776
RCEP D	2026	2026	16,4	D!H14776
RCEP D	2027	2027	13,6	D!I14776
RCEP E	2022	2022	27	E!D14780
RCEP E	2023	2023	24	E!E14780
RCEP E	2024	2024	21	E!F14780
RCEP E	2025	2025	18	E!G14780
RCEP E	2026	2026	15	E!H14780
RCEP E	2027	2027	12	E!I14780
RCEP F	2022	2022	27	F!D14777
RCEP F	2023	2023	24	F!E14777
RCEP F	2024	2024	21	F!F14777
RCEP F	2025	2025	18	F!G14777
RCEP F	2026	2026	15	F!H14777
RCEP F	2027	2027	12	F!I14777
VIFTA	2024	2024	27	VI!F13759
VIFTA	2025	2025	24	VI!G13759
VIFTA	2026	2026	21	VI!H13759
VIFTA	2027	2027	18	VI!I13759

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): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8521.10 has 2 lines; 8521.10.90 is distinguished from its siblings by: Other.	8521.10.10 Of a kind used in cinematography or television broadcasting	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 "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 8521.10.90. 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% for 8521.10.90 was checked against BT2026 (cell BT2026!N15445), 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 tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.