Vietnam Tariff Intelligence

# HS 8521.90.99 detail

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| **HS code** | 8521.90.99 |
| **Description** | Video recording or reproducing apparatus, whether or not incorporating a video tuner / - Other: / - - Other: / - - - Other |
| **Unit** | chiếc |
| **Generated** | 04/11/2026 13:29:16 |
| **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/85219099/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 52.5 | 52.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15452 |
| Preferential (MFN) | 35 | 35% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15452 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15452 |
| 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 |
|---|---|---|---|---|---|---|---|
| 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 |
| VJEPA | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Consolidated BT2026 | 2026 | VK | 125/2022/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 |
| ACFTA | 5 (-BN, KH) | 5% (except BN, KH) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AKFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| VCFTA | 8 | 8% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VIFTA | 24.5 | 24.5% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AIFTA | 30 | 30% | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 35 | 35% | 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 B) | 35 | 35% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 35 | 35% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 35 | 35% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 35 | 35% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 35 | 35% | 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 |
| 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) | | 5 | AC!E14764 |
| ATIGA | 2022 | 2022 | 0 | AT!E14705 |
| ATIGA | 2023 | 2023 | 0 | AT!F14705 |
| ATIGA | 2024 | 2024 | 0 | AT!G14705 |
| ATIGA | 2025 | 2025 | 0 | AT!H14705 |
| ATIGA | 2026 | 2026 | 0 | AT!I14705 |
| ATIGA | 2027 | 2027 | 0 | AT!J14705 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E14759 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F14759 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G14759 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H14759 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I14759 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J14759 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E14760 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F14760 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G14760 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H14760 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I14760 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J14760 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F14763 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H14711 |
| AIFTA | 30/12/2022 | 2022 | 32 | AI!F14719 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 31 | AI!G14719 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 30.5 | AI!H14719 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 30 | AI!I14719 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 30 | AI!J14719 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 30 | AI!K14719 |
| VKFTA | 2022 | 2022 | 0 | VK!E14750 |
| VKFTA | 2023 | 2023 | 0 | VK!F14750 |
| VKFTA | 2024 | 2024 | 0 | VK!G14750 |
| VKFTA | 2025 | 2025 | 0 | VK!H14750 |
| VKFTA | 2026 | 2026 | 0 | VK!I14750 |
| VKFTA | 2027 | 2027 | 0 | VK!J14750 |
| VCFTA | 2022 | 2022 | 19 | VC!D14805 |
| VCFTA | 2023 | 2023 | 17 | VC!E14805 |
| VCFTA | 2024 | 2024 | 14 | VC!F14805 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 11 | VC!G14805 |
| VCFTA | 2026 | 2026 | 8 | VC!H14805 |
| VCFTA | 2027 | 2027 | 6 | VC!I14805 |
| VN-EAEU | 2022 | 2022 | 9,5 | EAV!D14784 |
| VN-EAEU | 2023 | 2023 | 6,4 | EAV!E14784 |
| VN-EAEU | 2024 | 2024 | 3,2 | EAV!F14784 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14784 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14784 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14784 |
| AHKFTA | 2022 | 2022 | * | AKH!D14782 |
| AHKFTA | 2023 | 2023 | * | AKH!E14782 |
| AHKFTA | 2024 | 2024 | * | AKH!F14782 |
| AHKFTA | 2025 | 2025 | * | AKH!G14782 |
| AHKFTA | 2026 | 2026 | * | AKH!H14782 |
| AHKFTA | 2027 | 2027 | * | AKH!I14782 |
| EVFTA | 2022 | 2022 | 17,5 | EV-NK!D14797 |
| EVFTA | 2023 | 2023 | 11,6 | EV-NK!E14797 |
| EVFTA | 2024 | 2024 | 5,8 | EV-NK!F14797 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G14797 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H14797 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14797 |
| UKVFTA | 2022 | 2022 | 17,5 | UKV!D14796 |
| UKVFTA | 2023 | 2023 | 11,6 | UKV!E14796 |
| UKVFTA | 2024 | 2024 | 5,8 | UKV!F14796 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G14796 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H14796 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I14796 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D14789 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E14789 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F14789 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G14789 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H14789 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I14789 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14789 |
| RCEP A | 2022 | 2022 | 35 | RCEPT-A!D14784 |
| RCEP A | 2023 | 2023 | 35 | RCEPT-A!E14784 |
| RCEP A | 2024 | 2024 | 35 | RCEPT-A!F14784 |
| RCEP A | 2025 | 2025 | 35 | RCEPT-A!G14784 |
| RCEP A | 2026 | 2026 | 35 | RCEPT-A!H14784 |
| RCEP A | 2027 | 2027 | 35 | RCEPT-A!I14784 |
| RCEP B | 2022 | 2022 | 35 | B!D14784 |
| RCEP B | 2023 | 2023 | 35 | B!E14784 |
| RCEP B | 2024 | 2024 | 35 | B!F14784 |
| RCEP B | 2025 | 2025 | 35 | B!G14784 |
| RCEP B | 2026 | 2026 | 35 | B!H14784 |
| RCEP B | 2027 | 2027 | 35 | B!I14784 |
| RCEP C | 2022 | 2022 | 35 | C!D14784 |
| RCEP C | 2023 | 2023 | 35 | C!E14784 |
| RCEP C | 2024 | 2024 | 35 | C!F14784 |
| RCEP C | 2025 | 2025 | 35 | C!G14784 |
| RCEP C | 2026 | 2026 | 35 | C!H14784 |
| RCEP C | 2027 | 2027 | 35 | C!I14784 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 35 | D!D14783 |
| RCEP D | 2023 | 2023 | 35 | D!E14783 |
| RCEP D | 2024 | 2024 | 35 | D!F14783 |
| RCEP D | 2025 | 2025 | 35 | D!G14783 |
| RCEP D | 2026 | 2026 | 35 | D!H14783 |
| RCEP D | 2027 | 2027 | 35 | D!I14783 |
| RCEP E | 2022 | 2022 | 35 | E!D14787 |
| RCEP E | 2023 | 2023 | 35 | E!E14787 |
| RCEP E | 2024 | 2024 | 35 | E!F14787 |
| RCEP E | 2025 | 2025 | 35 | E!G14787 |
| RCEP E | 2026 | 2026 | 35 | E!H14787 |
| RCEP E | 2027 | 2027 | 35 | E!I14787 |
| RCEP F | 2022 | 2022 | 35 | F!D14784 |
| RCEP F | 2023 | 2023 | 35 | F!E14784 |
| RCEP F | 2024 | 2024 | 35 | F!F14784 |
| RCEP F | 2025 | 2025 | 35 | F!G14784 |
| RCEP F | 2026 | 2026 | 35 | F!H14784 |
| RCEP F | 2027 | 2027 | 35 | F!I14784 |
| VIFTA | 2024 | 2024 | 31.5 | VI!F13766 |
| VIFTA | 2025 | 2025 | 28 | VI!G13766 |
| VIFTA | 2026 | 2026 | 24.5 | VI!H13766 |
| VIFTA | 2027 | 2027 | 21 | VI!I13766 |

## 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 |
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annex A) 35%, RCEP (Annex B) 35%, RCEP (Annex C) 35%, RCEP (Annex D) 35%, RCEP (Annex E) 35%, RCEP (Annex F) 35%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving. | MFN 35% | | 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 8521.90 has 4 lines; 8521.90.99 is distinguished from its siblings by: Other. | 8521.90.11 Of a kind used in cinematography or television broadcasting; 8521.90.19 Other; 8521.90.91 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 8521.90.99. 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 35% for 8521.90.99 was checked against BT2026 (cell BT2026!N15452), 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.