Vietnam Tariff Intelligence

HS 8523.49.12 detail

HS code	8523.49.12
Description	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: / - - - - Of a kind used for reproducing sound only: / - - - - - Educational, technical, scientific, historical or cultural discs
Unit	chiếc
Generated	03/11/2026 18:54:04
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/85234912/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15528
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N15528
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15528
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
AKFTA	0(-LA)	0% (except LA)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	8.6	8.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,3	10.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	11,3	11.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
AIFTA	18.5	18.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14842
ATIGA	2022	2022	0	AT!E14783
ATIGA	2023	2023	0	AT!F14783
ATIGA	2024	2024	0	AT!G14783
ATIGA	2025	2025	0	AT!H14783
ATIGA	2026	2026	0	AT!I14783
ATIGA	2027	2027	0	AT!J14783
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14837
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14837
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14837
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14837
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14837
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14837
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14838
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14838
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14838
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14838
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14838
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14838
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14841
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14789
AIFTA	30/12/2022	2022	20	AI!F14797
AIFTA	31/12/2022 - 30/12/2023	2023	19.5	AI!G14797
AIFTA	31/12/2023 - 30/12/2024	2024	19	AI!H14797
AIFTA	31/12/2024 - 31/12/2025	2025	18.5	AI!I14797
AIFTA	01/01/2026 - 31/12/2026	2026	18.5	AI!J14797
AIFTA	01/01/2027 - 31/12/2027	2027	18.5	AI!K14797

VKFTA	2022	2022	0	VK!E14828
VKFTA	2023	2023	0	VK!F14828
VKFTA	2024	2024	0	VK!G14828
VKFTA	2025	2025	0	VK!H14828
VKFTA	2026	2026	0	VK!I14828
VKFTA	2027	2027	0	VK!J14828
VCFTA	2022	2022	0	VC!D14883
VCFTA	2023	2023	0	VC!E14883
VCFTA	2024	2024	0	VC!F14883
VCFTA	2025	2025	0	VC!G14883
VCFTA	2026	2026	0	VC!H14883
VCFTA	2027	2027	0	VC!I14883
VN-EAEU	2022	2022	0	EAV!D14862
VN-EAEU	2023	2023	0	EAV!E14862
VN-EAEU	2024	2024	0	EAV!F14862
VN-EAEU	2025	2025	0	EAV!G14862
VN-EAEU	2026	2026	0	EAV!H14862
VN-EAEU	2027	2027	0	EAV!I14862
VNCU	2022	2022	0	VNCU!D1027
VNCU	2023 - 2027		0	VNCU!E1027
AHKFTA	2022	2022	15	AKH!D14860
AHKFTA	2023	2023	15	AKH!E14860
AHKFTA	2024	2024	15	AKH!F14860
AHKFTA	2025	2025	15	AKH!G14860
AHKFTA	2026	2026	15	AKH!H14860
AHKFTA	2027	2027	15	AKH!I14860
EVFTA	2022	2022	7,5	EV-NK!D14875

EVFTA	2023	2023	5	EV-NK!E14875
EVFTA	2024	2024	2,5	EV-NK!F14875
EVFTA	2025	2025	0	EV-NK!G14875
EVFTA	2026	2026	0	EV-NK!H14875
EVFTA	2027	2027	0	EV-NK!I14875
UKVFTA	2022	2022	7,5	UKV!D14874
UKVFTA	2023	2023	5	UKV!E14874
UKVFTA	2024	2024	2,5	UKV!F14874
UKVFTA	2025	2025	0	UKV!G14874
UKVFTA	2026	2026	0	UKV!H14874
UKVFTA	2027	2027	0	UKV!I14874
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14867
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14867
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14867
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14867
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14867
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14867
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14867
RCEP A	2022	2022	14	RCEPT-A!D14862
RCEP A	2023	2023	13	RCEPT-A!E14862
RCEP A	2024	2024	12	RCEPT-A!F14862
RCEP A	2025	2025	11	RCEPT-A!G14862
RCEP A	2026	2026	10	RCEPT-A!H14862
RCEP A	2027	2027	9	RCEPT-A!I14862
RCEP B	2022	2022	14	B!D14862
RCEP B	2023	2023	13	B!E14862
RCEP B	2024	2024	12	B!F14862

RCEP B	2025	2025	11	B!G14862
RCEP B	2026	2026	10	B!H14862
RCEP B	2027	2027	9	B!I14862
RCEP C	2022	2022	14,3	C!D14862
RCEP C	2023	2023	13,5	C!E14862
RCEP C	2024	2024	12,8	C!F14862
RCEP C	2025	2025	12	C!G14862
RCEP C	2026	2026	11,3	C!H14862
RCEP C	2027	2027	10,5	C!I14862
RCEP D	2022	2022	14,1	D!D14861
RCEP D	2023	2023	13,1	D!E14861
RCEP D	2024	2024	12,2	D!F14861
RCEP D	2025	2025	11,3	D!G14861
RCEP D	2026	2026	10,3	D!H14861
RCEP D	2027	2027	9,4	D!I14861
RCEP E	2022	2022	14	E!D14865
RCEP E	2023	2023	13	E!E14865
RCEP E	2024	2024	12	E!F14865
RCEP E	2025	2025	11	E!G14865
RCEP E	2026	2026	10	E!H14865
RCEP E	2027	2027	9	E!I14865
RCEP F	2022	2022	14	F!D14862
RCEP F	2023	2023	13	F!E14862
RCEP F	2024	2024	12	F!F14862
RCEP F	2025	2025	11	F!G14862
RCEP F	2026	2026	10	F!H14862
RCEP F	2027	2027	9	F!I14862

VIFTA	2024	2024	12,9	VI!F13842
VIFTA	2025	2025	10.7	VI!G13842
VIFTA	2026	2026	8.6	VI!H13842
VIFTA	2027	2027	6.4	VI!I13842

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 15%, AIFTA 18.5%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 8523.49 has 11 lines; 8523.49.12 is distinguished from its siblings by: Educational, technical, scientific, historical or cultural discs.	8523.49.11 Of a kind used for reproducing phenomena other than sound or image; 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; 8523.49.15 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.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8523.49.12. 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 15% for 8523.49.12 was checked against BT2026 (cell BT2026!N15528), 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

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.