Vietnam Tariff Intelligence

HS 8523.59.10 detail

HS code	8523.59.10
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 / - Semiconductor media: / - - Other: / - - - Proximity cards and tags
Unit	chiếc
Generated	02/11/2026 09:02:12
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/85235910/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15555
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15555
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15555
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E14869
ATIGA	2022	2022	0	AT!E14810
ATIGA	2023	2023	0	AT!F14810
ATIGA	2024	2024	0	AT!G14810
ATIGA	2025	2025	0	AT!H14810
ATIGA	2026	2026	0	AT!I14810
ATIGA	2027	2027	0	AT!J14810
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14864
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14864
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14864
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14864

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14864
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14864
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14865
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14865
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14865
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14865
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14865
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14865
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14868
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14816
AIFTA	30/12/2022	2022	0	AI!F14824
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14824
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14824
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14824
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14824
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14824
VKFTA	2022	2022	0	VK!E14855
VKFTA	2023	2023	0	VK!F14855
VKFTA	2024	2024	0	VK!G14855
VKFTA	2025	2025	0	VK!H14855
VKFTA	2026	2026	0	VK!I14855
VKFTA	2027	2027	0	VK!J14855
VCFTA	2022	2022	0	VC!D14910
VCFTA	2023	2023	0	VC!E14910
VCFTA	2024	2024	0	VC!F14910
VCFTA	2025	2025	0	VC!G14910

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14910
VCFTA	2027	2027	0	VC!I14910
VN-EAEU	2022	2022	*	EAV!D14889
VN-EAEU	2023	2023	*	EAV!E14889
VN-EAEU	2024	2024	*	EAV!F14889
VN-EAEU	2025	2025	*	EAV!G14889
VN-EAEU	2026	2026	*	EAV!H14889
VN-EAEU	2027	2027	*	EAV!I14889
AHKFTA	2022	2022	0	AKH!D14887
AHKFTA	2023	2023	0	AKH!E14887
AHKFTA	2024	2024	0	AKH!F14887
AHKFTA	2025	2025	0	AKH!G14887
AHKFTA	2026	2026	0	AKH!H14887
AHKFTA	2027	2027	0	AKH!I14887
EVFTA	2022	2022	0	EV-NK!D14902
EVFTA	2023	2023	0	EV-NK!E14902
EVFTA	2024	2024	0	EV-NK!F14902
EVFTA	2025	2025	0	EV-NK!G14902
EVFTA	2026	2026	0	EV-NK!H14902
EVFTA	2027	2027	0	EV-NK!I14902
UKVFTA	2022	2022	0	UKV!D14901
UKVFTA	2023	2023	0	UKV!E14901
UKVFTA	2024	2024	0	UKV!F14901
UKVFTA	2025	2025	0	UKV!G14901
UKVFTA	2026	2026	0	UKV!H14901
UKVFTA	2027	2027	0	UKV!I14901

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14894
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14894
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14894
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14894
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14894
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14894
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14894
RCEP A	2022	2022	0	RCEPT-A!D14889
RCEP A	2023	2023	0	RCEPT-A!E14889
RCEP A	2024	2024	0	RCEPT-A!F14889
RCEP A	2025	2025	0	RCEPT-A!G14889
RCEP A	2026	2026	0	RCEPT-A!H14889
RCEP A	2027	2027	0	RCEPT-A!I14889
RCEP B	2022	2022	0	B!D14889
RCEP B	2023	2023	0	B!E14889
RCEP B	2024	2024	0	B!F14889
RCEP B	2025	2025	0	B!G14889
RCEP B	2026	2026	0	B!H14889
RCEP B	2027	2027	0	B!I14889
RCEP C	2022	2022	0	C!D14889
RCEP C	2023	2023	0	C!E14889
RCEP C	2024	2024	0	C!F14889
RCEP C	2025	2025	0	C!G14889
RCEP C	2026	2026	0	C!H14889
RCEP C	2027	2027	0	C!I14889
RCEP D	2022	2022	0	D!D14888

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E14888
RCEP D	2024	2024	0	D!F14888
RCEP D	2025	2025	0	D!G14888
RCEP D	2026	2026	0	D!H14888
RCEP D	2027	2027	0	D!I14888
RCEP E	2022	2022	0	E!D14892
RCEP E	2023	2023	0	E!E14892
RCEP E	2024	2024	0	E!F14892
RCEP E	2025	2025	0	E!G14892
RCEP E	2026	2026	0	E!H14892
RCEP E	2027	2027	0	E!I14892
RCEP F	2022	2022	0	F!D14889
RCEP F	2023	2023	0	F!E14889
RCEP F	2024	2024	0	F!F14889
RCEP F	2025	2025	0	F!G14889
RCEP F	2026	2026	0	F!H14889
RCEP F	2027	2027	0	F!I14889
VIFTA	2024	2024	0	VI!F13869
VIFTA	2025	2025	0	VI!G13869
VIFTA	2026	2026	0	VI!H13869
VIFTA	2027	2027	0	VI!I13869

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH lĩnh vực CNTT và VT bắt buộc phải công bố hợp quy (29/2025/TT-BKHCN-PL2)		29/2025/TT-BKHCN-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8523.59 has 6 lines; 8523.59.10 is distinguished from its siblings by: Proximity cards and tags.	8523.59.21 Of a kind suitable for computer use; 8523.59.29 Other; 8523.59.30 Of a kind used for reproducing phenomena other than sound or image; 8523.59.40 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; 8523.59.90 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
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 8523.59.10. 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 0% for 8523.59.10 was checked against BT2026 (cell BT2026!N15555), 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
SPHH lĩnh vực CNTT và VT bắt buộc phải công bố hợp quy (29/2025/TT-BKHCN-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.