Vietnam Tariff Intelligence

HS 8523.80.51 detail

HS code	8523.80.51
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 / - Other: / - - Other, unrecorded: / - - - Of a kind suitable for computer use
Unit	chiếc
Generated	04/11/2026 14:38:06
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/85238051/

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!K15566
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15566
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15566
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!E14880
ATIGA	2022	2022	0	AT!E14821
ATIGA	2023	2023	0	AT!F14821
ATIGA	2024	2024	0	AT!G14821
ATIGA	2025	2025	0	AT!H14821
ATIGA	2026	2026	0	AT!I14821
ATIGA	2027	2027	0	AT!J14821
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14875
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14875
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14875
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14875

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14875
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14875
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14876
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14876
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14876
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14876
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14876
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14876
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14879
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14827
AIFTA	30/12/2022	2022	0	AI!F14835
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14835
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14835
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14835
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14835
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14835
VKFTA	2022	2022	0	VK!E14866
VKFTA	2023	2023	0	VK!F14866
VKFTA	2024	2024	0	VK!G14866
VKFTA	2025	2025	0	VK!H14866
VKFTA	2026	2026	0	VK!I14866
VKFTA	2027	2027	0	VK!J14866
VCFTA	2022	2022	0	VC!D14921
VCFTA	2023	2023	0	VC!E14921
VCFTA	2024	2024	0	VC!F14921
VCFTA	2025	2025	0	VC!G14921

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14921
VCFTA	2027	2027	0	VC!I14921
VN-EAEU	2022	2022	*	EAV!D14900
VN-EAEU	2023	2023	*	EAV!E14900
VN-EAEU	2024	2024	*	EAV!F14900
VN-EAEU	2025	2025	*	EAV!G14900
VN-EAEU	2026	2026	*	EAV!H14900
VN-EAEU	2027	2027	*	EAV!I14900
AHKFTA	2022	2022	0	AKH!D14898
AHKFTA	2023	2023	0	AKH!E14898
AHKFTA	2024	2024	0	AKH!F14898
AHKFTA	2025	2025	0	AKH!G14898
AHKFTA	2026	2026	0	AKH!H14898
AHKFTA	2027	2027	0	AKH!I14898
EVFTA	2022	2022	0	EV-NK!D14913
EVFTA	2023	2023	0	EV-NK!E14913
EVFTA	2024	2024	0	EV-NK!F14913
EVFTA	2025	2025	0	EV-NK!G14913
EVFTA	2026	2026	0	EV-NK!H14913
EVFTA	2027	2027	0	EV-NK!I14913
UKVFTA	2022	2022	0	UKV!D14912
UKVFTA	2023	2023	0	UKV!E14912
UKVFTA	2024	2024	0	UKV!F14912
UKVFTA	2025	2025	0	UKV!G14912
UKVFTA	2026	2026	0	UKV!H14912
UKVFTA	2027	2027	0	UKV!I14912

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14905
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14905
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14905
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14905
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14905
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14905
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14905
RCEP A	2022	2022	0	RCEPT-A!D14900
RCEP A	2023	2023	0	RCEPT-A!E14900
RCEP A	2024	2024	0	RCEPT-A!F14900
RCEP A	2025	2025	0	RCEPT-A!G14900
RCEP A	2026	2026	0	RCEPT-A!H14900
RCEP A	2027	2027	0	RCEPT-A!I14900
RCEP B	2022	2022	0	B!D14900
RCEP B	2023	2023	0	B!E14900
RCEP B	2024	2024	0	B!F14900
RCEP B	2025	2025	0	B!G14900
RCEP B	2026	2026	0	B!H14900
RCEP B	2027	2027	0	B!I14900
RCEP C	2022	2022	0	C!D14900
RCEP C	2023	2023	0	C!E14900
RCEP C	2024	2024	0	C!F14900
RCEP C	2025	2025	0	C!G14900
RCEP C	2026	2026	0	C!H14900
RCEP C	2027	2027	0	C!I14900
RCEP D	2022	2022	0	D!D14899

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E14899
RCEP D	2024	2024	0	D!F14899
RCEP D	2025	2025	0	D!G14899
RCEP D	2026	2026	0	D!H14899
RCEP D	2027	2027	0	D!I14899
RCEP E	2022	2022	0	E!D14903
RCEP E	2023	2023	0	E!E14903
RCEP E	2024	2024	0	E!F14903
RCEP E	2025	2025	0	E!G14903
RCEP E	2026	2026	0	E!H14903
RCEP E	2027	2027	0	E!I14903
RCEP F	2022	2022	0	F!D14900
RCEP F	2023	2023	0	F!E14900
RCEP F	2024	2024	0	F!F14900
RCEP F	2025	2025	0	F!G14900
RCEP F	2026	2026	0	F!H14900
RCEP F	2027	2027	0	F!I14900
VIFTA	2024	2024	0	VI!F13880
VIFTA	2025	2025	0	VI!G13880
VIFTA	2026	2026	0	VI!H13880
VIFTA	2027	2027	0	VI!I13880

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8523.80 has 6 lines; 8523.80.51 is distinguished from its siblings by: Of a kind suitable for computer use.	8523.80.40 Gramophone records; 8523.80.59 Other; 8523.80.91 Of a kind used for reproducing phenomena other than sound or image; 8523.80.92 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; 8523.80.99 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 8523.80.51. 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 8523.80.51 was checked against BT2026 (cell BT2026!N15566), 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.