Vietnam Tariff Intelligence

HS 8521.90.11 detail

HS code	8521.90.11
Description	Video recording or reproducing apparatus, whether or not incorporating a video tuner / - Other: / - - Laser disc players: / - - - Of a kind used in cinematography or television broadcasting
Unit	chiếc
Generated	03/11/2026 19:57:12
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/85219011/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15448
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15448
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15448
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 (-BN, KH)	0% (except BN, KH)	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(-BN, KH, LA)	0% (except BN, KH, 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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	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)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	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
AIFTA	11	11%	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!E14760
ATIGA	2022	2022	0	AT!E14701
ATIGA	2023	2023	0	AT!F14701
ATIGA	2024	2024	0	AT!G14701
ATIGA	2025	2025	0	AT!H14701
ATIGA	2026	2026	0	AT!I14701
ATIGA	2027	2027	0	AT!J14701
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14755
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14755
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14755

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14755
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14755
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14755
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14756
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14756
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14756
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14756
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14756
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14756
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14759
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14707
AIFTA	30/12/2022	2022	12	AI!F14715
AIFTA	31/12/2022 - 30/12/2023	2023	11.5	AI!G14715
AIFTA	31/12/2023 - 30/12/2024	2024	11.5	AI!H14715
AIFTA	31/12/2024 - 31/12/2025	2025	11	AI!I14715
AIFTA	01/01/2026 - 31/12/2026	2026	11	AI!J14715
AIFTA	01/01/2027 - 31/12/2027	2027	11	AI!K14715
VKFTA	2022	2022	0	VK!E14746
VKFTA	2023	2023	0	VK!F14746
VKFTA	2024	2024	0	VK!G14746
VKFTA	2025	2025	0	VK!H14746
VKFTA	2026	2026	0	VK!I14746
VKFTA	2027	2027	0	VK!J14746
VCFTA	2022	2022	2	VC!D14801
VCFTA	2023	2023	1	VC!E14801
VCFTA	2024	2024	0	VC!F14801

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14801
VCFTA	2026	2026	0	VC!H14801
VCFTA	2027	2027	0	VC!I14801
VN-EAEU	2022	2022	0	EAV!D14780
VN-EAEU	2023	2023	0	EAV!E14780
VN-EAEU	2024	2024	0	EAV!F14780
VN-EAEU	2025	2025	0	EAV!G14780
VN-EAEU	2026	2026	0	EAV!H14780
VN-EAEU	2027	2027	0	EAV!I14780
AHKFTA	2022	2022	6	AKH!D14778
AHKFTA	2023	2023	4	AKH!E14778
AHKFTA	2024	2024	4	AKH!F14778
AHKFTA	2025	2025	2	AKH!G14778
AHKFTA	2026	2026	2	AKH!H14778
AHKFTA	2027	2027	0	AKH!I14778
EVFTA	2022	2022	5	EV-NK!D14793
EVFTA	2023	2023	3,3	EV-NK!E14793
EVFTA	2024	2024	1,6	EV-NK!F14793
EVFTA	2025	2025	0	EV-NK!G14793
EVFTA	2026	2026	0	EV-NK!H14793
EVFTA	2027	2027	0	EV-NK!I14793
UKVFTA	2022	2022	5	UKV!D14792
UKVFTA	2023	2023	3,3	UKV!E14792
UKVFTA	2024	2024	1,6	UKV!F14792
UKVFTA	2025	2025	0	UKV!G14792
UKVFTA	2026	2026	0	UKV!H14792

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14792
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14785
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14785
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14785
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14785
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14785
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14785
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14785
RCEP A	2022	2022	9	RCEPT-A!D14780
RCEP A	2023	2023	8	RCEPT-A!E14780
RCEP A	2024	2024	7	RCEPT-A!F14780
RCEP A	2025	2025	6	RCEPT-A!G14780
RCEP A	2026	2026	5	RCEPT-A!H14780
RCEP A	2027	2027	4	RCEPT-A!I14780
RCEP B	2022	2022	9	B!D14780
RCEP B	2023	2023	8	B!E14780
RCEP B	2024	2024	7	B!F14780
RCEP B	2025	2025	6	B!G14780
RCEP B	2026	2026	5	B!H14780
RCEP B	2027	2027	4	B!I14780
RCEP C	2022	2022	9	C!D14780
RCEP C	2023	2023	8	C!E14780
RCEP C	2024	2024	7	C!F14780
RCEP C	2025	2025	6	C!G14780
RCEP C	2026	2026	5	C!H14780
RCEP C	2027	2027	4	C!I14780

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D14779
RCEP D	2023	2023	8,2	D!E14779
RCEP D	2024	2024	7,3	D!F14779
RCEP D	2025	2025	6,4	D!G14779
RCEP D	2026	2026	5,5	D!H14779
RCEP D	2027	2027	4,5	D!I14779
RCEP E	2022	2022	9	E!D14783
RCEP E	2023	2023	8	E!E14783
RCEP E	2024	2024	7	E!F14783
RCEP E	2025	2025	6	E!G14783
RCEP E	2026	2026	5	E!H14783
RCEP E	2027	2027	4	E!I14783
RCEP F	2022	2022	9	F!D14780
RCEP F	2023	2023	8	F!E14780
RCEP F	2024	2024	7	F!F14780
RCEP F	2025	2025	6	F!G14780
RCEP F	2026	2026	5	F!H14780
RCEP F	2027	2027	4	F!I14780
VIFTA	2024	2024	8.6	VI!F13762
VIFTA	2025	2025	7.1	VI!G13762
VIFTA	2026	2026	5.7	VI!H13762
VIFTA	2027	2027	4.3	VI!I13762

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	AIFTA 11%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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; 8521.90.11 is distinguished from its siblings by: 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; 8521.90.99 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 8521.90.11. 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 10% for 8521.90.11 was checked against BT2026 (cell BT2026!N15448), 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.