Vietnam Tariff Intelligence

HS 8521.90.91 detail

HS code	8521.90.91
Description	Video recording or reproducing apparatus, whether or not incorporating a video tuner / - Other: / - - Other: / - - - Of a kind used in cinematography or television broadcasting
Unit	chiếc
Generated	02/11/2026 21:56:53
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/85219091/

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!K15451
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15451
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15451
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!E14763
ATIGA	2022	2022	0	AT!E14704
ATIGA	2023	2023	0	AT!F14704
ATIGA	2024	2024	0	AT!G14704
ATIGA	2025	2025	0	AT!H14704
ATIGA	2026	2026	0	AT!I14704
ATIGA	2027	2027	0	AT!J14704
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14758
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14758
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14758

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14758
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14758
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14758
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14759
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14759
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14759
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14759
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14759
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14759
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14762
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14710
AIFTA	30/12/2022	2022	12	AI!F14718
AIFTA	31/12/2022 - 30/12/2023	2023	11.5	AI!G14718
AIFTA	31/12/2023 - 30/12/2024	2024	11.5	AI!H14718
AIFTA	31/12/2024 - 31/12/2025	2025	11	AI!I14718
AIFTA	01/01/2026 - 31/12/2026	2026	11	AI!J14718
AIFTA	01/01/2027 - 31/12/2027	2027	11	AI!K14718
VKFTA	2022	2022	0	VK!E14749
VKFTA	2023	2023	0	VK!F14749
VKFTA	2024	2024	0	VK!G14749
VKFTA	2025	2025	0	VK!H14749
VKFTA	2026	2026	0	VK!I14749
VKFTA	2027	2027	0	VK!J14749
VCFTA	2022	2022	2	VC!D14804
VCFTA	2023	2023	1	VC!E14804
VCFTA	2024	2024	0	VC!F14804

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14804
VCFTA	2026	2026	0	VC!H14804
VCFTA	2027	2027	0	VC!I14804
VN-EAEU	2022	2022	0	EAV!D14783
VN-EAEU	2023	2023	0	EAV!E14783
VN-EAEU	2024	2024	0	EAV!F14783
VN-EAEU	2025	2025	0	EAV!G14783
VN-EAEU	2026	2026	0	EAV!H14783
VN-EAEU	2027	2027	0	EAV!I14783
AHKFTA	2022	2022	6	AKH!D14781
AHKFTA	2023	2023	4	AKH!E14781
AHKFTA	2024	2024	4	AKH!F14781
AHKFTA	2025	2025	2	AKH!G14781
AHKFTA	2026	2026	2	AKH!H14781
AHKFTA	2027	2027	0	AKH!I14781
EVFTA	2022	2022	5	EV-NK!D14796
EVFTA	2023	2023	3,3	EV-NK!E14796
EVFTA	2024	2024	1,6	EV-NK!F14796
EVFTA	2025	2025	0	EV-NK!G14796
EVFTA	2026	2026	0	EV-NK!H14796
EVFTA	2027	2027	0	EV-NK!I14796
UKVFTA	2022	2022	5	UKV!D14795
UKVFTA	2023	2023	3,3	UKV!E14795
UKVFTA	2024	2024	1,6	UKV!F14795
UKVFTA	2025	2025	0	UKV!G14795
UKVFTA	2026	2026	0	UKV!H14795

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14795
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14788
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14788
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14788
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14788
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14788
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14788
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14788
RCEP A	2022	2022	9	RCEPT-A!D14783
RCEP A	2023	2023	8	RCEPT-A!E14783
RCEP A	2024	2024	7	RCEPT-A!F14783
RCEP A	2025	2025	6	RCEPT-A!G14783
RCEP A	2026	2026	5	RCEPT-A!H14783
RCEP A	2027	2027	4	RCEPT-A!I14783
RCEP B	2022	2022	9	B!D14783
RCEP B	2023	2023	8	B!E14783
RCEP B	2024	2024	7	B!F14783
RCEP B	2025	2025	6	B!G14783
RCEP B	2026	2026	5	B!H14783
RCEP B	2027	2027	4	B!I14783
RCEP C	2022	2022	9	C!D14783
RCEP C	2023	2023	8	C!E14783
RCEP C	2024	2024	7	C!F14783
RCEP C	2025	2025	6	C!G14783
RCEP C	2026	2026	5	C!H14783
RCEP C	2027	2027	4	C!I14783

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D14782
RCEP D	2023	2023	8,2	D!E14782
RCEP D	2024	2024	7,3	D!F14782
RCEP D	2025	2025	6,4	D!G14782
RCEP D	2026	2026	5,5	D!H14782
RCEP D	2027	2027	4,5	D!I14782
RCEP E	2022	2022	9	E!D14786
RCEP E	2023	2023	8	E!E14786
RCEP E	2024	2024	7	E!F14786
RCEP E	2025	2025	6	E!G14786
RCEP E	2026	2026	5	E!H14786
RCEP E	2027	2027	4	E!I14786
RCEP F	2022	2022	9	F!D14783
RCEP F	2023	2023	8	F!E14783
RCEP F	2024	2024	7	F!F14783
RCEP F	2025	2025	6	F!G14783
RCEP F	2026	2026	5	F!H14783
RCEP F	2027	2027	4	F!I14783
VIFTA	2024	2024	8.6	VI!F13765
VIFTA	2025	2025	7.1	VI!G13765
VIFTA	2026	2026	5.7	VI!H13765
VIFTA	2027	2027	4.3	VI!I13765

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; 8521.90.91 is distinguished from its siblings by: Of a kind used in cinematography or television broadcasting.	8521.90.11 Of a kind used in cinematography or television broadcasting; 8521.90.19 Other; 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 8521.90.91. 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 8521.90.91 was checked against BT2026 (cell BT2026!N15451), 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.