Vietnam Tariff Intelligence

HS 8523.29.19 detail

HS code	8523.29.19
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 / - Magnetic media: / - - Other: / - - - Magnetic tapes, of a width not exceeding 4 mm: / - - - - Unrecorded: / - - - - - Other
Unit	chiếc
Generated	01/11/2026 00:38:32
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/85232919/

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!K15474
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15474
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15474
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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(-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
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-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	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14788

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E14729
ATIGA	2023	2023	0	AT!F14729
ATIGA	2024	2024	0	AT!G14729
ATIGA	2025	2025	0	AT!H14729
ATIGA	2026	2026	0	AT!I14729
ATIGA	2027	2027	0	AT!J14729
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14783
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14783
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14783
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14783
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14783
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14783
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14784
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14784
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14784
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14784
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14784
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14784
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14787
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14735
AIFTA	30/12/2022	2022	0	AI!F14743
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14743
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14743
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14743
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14743
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14743

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E14774
VKFTA	2023	2023	0	VK!F14774
VKFTA	2024	2024	0	VK!G14774
VKFTA	2025	2025	0	VK!H14774
VKFTA	2026	2026	0	VK!I14774
VKFTA	2027	2027	0	VK!J14774
VCFTA	2022	2022	0	VC!D14829
VCFTA	2023	2023	0	VC!E14829
VCFTA	2024	2024	0	VC!F14829
VCFTA	2025	2025	0	VC!G14829
VCFTA	2026	2026	0	VC!H14829
VCFTA	2027	2027	0	VC!I14829
VN-EAEU	2022	2022	0	EAV!D14808
VN-EAEU	2023	2023	0	EAV!E14808
VN-EAEU	2024	2024	0	EAV!F14808
VN-EAEU	2025	2025	0	EAV!G14808
VN-EAEU	2026	2026	0	EAV!H14808
VN-EAEU	2027	2027	0	EAV!I14808
VNCU	2022	2022	0	VNCU!D1018
VNCU	2023 - 2027		0	VNCU!E1018
AHKFTA	2022	2022	0	AKH!D14806
AHKFTA	2023	2023	0	AKH!E14806
AHKFTA	2024	2024	0	AKH!F14806
AHKFTA	2025	2025	0	AKH!G14806
AHKFTA	2026	2026	0	AKH!H14806
AHKFTA	2027	2027	0	AKH!I14806

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	2,5	EV-NK!D14821
EVFTA	2023	2023	1,6	EV-NK!E14821
EVFTA	2024	2024	0,8	EV-NK!F14821
EVFTA	2025	2025	0	EV-NK!G14821
EVFTA	2026	2026	0	EV-NK!H14821
EVFTA	2027	2027	0	EV-NK!I14821
UKVFTA	2022	2022	2,5	UKV!D14820
UKVFTA	2023	2023	1,6	UKV!E14820
UKVFTA	2024	2024	0,8	UKV!F14820
UKVFTA	2025	2025	0	UKV!G14820
UKVFTA	2026	2026	0	UKV!H14820
UKVFTA	2027	2027	0	UKV!I14820
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14813
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14813
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14813
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14813
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14813
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14813
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14813
RCEP A	2022	2022	0	RCEPT-A!D14808
RCEP A	2023	2023	0	RCEPT-A!E14808
RCEP A	2024	2024	0	RCEPT-A!F14808
RCEP A	2025	2025	0	RCEPT-A!G14808
RCEP A	2026	2026	0	RCEPT-A!H14808
RCEP A	2027	2027	0	RCEPT-A!I14808
RCEP B	2022	2022	0	B!D14808

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E14808
RCEP B	2024	2024	0	B!F14808
RCEP B	2025	2025	0	B!G14808
RCEP B	2026	2026	0	B!H14808
RCEP B	2027	2027	0	B!I14808
RCEP C	2022	2022	0	C!D14808
RCEP C	2023	2023	0	C!E14808
RCEP C	2024	2024	0	C!F14808
RCEP C	2025	2025	0	C!G14808
RCEP C	2026	2026	0	C!H14808
RCEP C	2027	2027	0	C!I14808
RCEP D	2022	2022	0	D!D14807
RCEP D	2023	2023	0	D!E14807
RCEP D	2024	2024	0	D!F14807
RCEP D	2025	2025	0	D!G14807
RCEP D	2026	2026	0	D!H14807
RCEP D	2027	2027	0	D!I14807
RCEP E	2022	2022	0	E!D14811
RCEP E	2023	2023	0	E!E14811
RCEP E	2024	2024	0	E!F14811
RCEP E	2025	2025	0	E!G14811
RCEP E	2026	2026	0	E!H14811
RCEP E	2027	2027	0	E!I14811
RCEP F	2022	2022	0	F!D14808
RCEP F	2023	2023	0	F!E14808
RCEP F	2024	2024	0	F!F14808

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G14808
RCEP F	2026	2026	0	F!H14808
RCEP F	2027	2027	0	F!I14808
VIFTA	2024	2024	0	VI!F13788
VIFTA	2025	2025	0	VI!G13788
VIFTA	2026	2026	0	VI!H13788
VIFTA	2027	2027	0	VI!I13788

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 8523.29 has 32 lines; 8523.29.19 is distinguished from its siblings by: Other.	8523.29.11 Computer tapes; 8523.29.21 Video tapes; 8523.29.29 Other; 8523.29.31 Computer tapes; 8523.29.33 Video tapes; 8523.29.39 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 8523.29.19. 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 8523.29.19 was checked against BT2026 (cell BT2026!N15474), 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.