Vietnam Tariff Intelligence

HS 8523.29.21 detail

HS code	8523.29.21
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: / - - - - Other: / - - - - - Video tapes
Unit	chiếc
Generated	04/11/2026 23:52:23
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/85232921/

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!K15476
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15476
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15476
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(-LA, MY)	0% (except LA, MY)	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	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14790
ATIGA	2022	2022	0	AT!E14731
ATIGA	2023	2023	0	AT!F14731
ATIGA	2024	2024	0	AT!G14731
ATIGA	2025	2025	0	AT!H14731
ATIGA	2026	2026	0	AT!I14731
ATIGA	2027	2027	0	AT!J14731
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14785
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14785
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14785
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14785

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14785
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14785
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14786
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14786
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14786
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14786
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14786
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14786
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14789
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14737
AIFTA	30/12/2022	2022	0	AI!F14745
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14745
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14745
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14745
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14745
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14745
VKFTA	2022	2022	0	VK!E14776
VKFTA	2023	2023	0	VK!F14776
VKFTA	2024	2024	0	VK!G14776
VKFTA	2025	2025	0	VK!H14776
VKFTA	2026	2026	0	VK!I14776
VKFTA	2027	2027	0	VK!J14776
VCFTA	2022	2022	3	VC!D14831
VCFTA	2023	2023	1	VC!E14831
VCFTA	2024	2024	0	VC!F14831
VCFTA	2025	2025	0	VC!G14831

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14831
VCFTA	2027	2027	0	VC!I14831
VN-EAEU	2022	2022	0	EAV!D14810
VN-EAEU	2023	2023	0	EAV!E14810
VN-EAEU	2024	2024	0	EAV!F14810
VN-EAEU	2025	2025	0	EAV!G14810
VN-EAEU	2026	2026	0	EAV!H14810
VN-EAEU	2027	2027	0	EAV!I14810
VNCU	2022	2022	0	VNCU!D1020
VNCU	2023 - 2027		0	VNCU!E1020
AHKFTA	2022	2022	0	AKH!D14808
AHKFTA	2023	2023	0	AKH!E14808
AHKFTA	2024	2024	0	AKH!F14808
AHKFTA	2025	2025	0	AKH!G14808
AHKFTA	2026	2026	0	AKH!H14808
AHKFTA	2027	2027	0	AKH!I14808
EVFTA	2022	2022	2,5	EV-NK!D14823
EVFTA	2023	2023	1,6	EV-NK!E14823
EVFTA	2024	2024	0,8	EV-NK!F14823
EVFTA	2025	2025	0	EV-NK!G14823
EVFTA	2026	2026	0	EV-NK!H14823
EVFTA	2027	2027	0	EV-NK!I14823
UKVFTA	2022	2022	2,5	UKV!D14822
UKVFTA	2023	2023	1,6	UKV!E14822
UKVFTA	2024	2024	0,8	UKV!F14822
UKVFTA	2025	2025	0	UKV!G14822

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H14822
UKVFTA	2027	2027	0	UKV!I14822
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14815
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14815
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14815
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14815
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14815
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14815
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14815
RCEP A	2022	2022	0	RCEPT-A!D14810
RCEP A	2023	2023	0	RCEPT-A!E14810
RCEP A	2024	2024	0	RCEPT-A!F14810
RCEP A	2025	2025	0	RCEPT-A!G14810
RCEP A	2026	2026	0	RCEPT-A!H14810
RCEP A	2027	2027	0	RCEPT-A!I14810
RCEP B	2022	2022	0	B!D14810
RCEP B	2023	2023	0	B!E14810
RCEP B	2024	2024	0	B!F14810
RCEP B	2025	2025	0	B!G14810
RCEP B	2026	2026	0	B!H14810
RCEP B	2027	2027	0	B!I14810
RCEP C	2022	2022	0	C!D14810
RCEP C	2023	2023	0	C!E14810
RCEP C	2024	2024	0	C!F14810
RCEP C	2025	2025	0	C!G14810
RCEP C	2026	2026	0	C!H14810

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I14810
RCEP D	2022	2022	0	D!D14809
RCEP D	2023	2023	0	D!E14809
RCEP D	2024	2024	0	D!F14809
RCEP D	2025	2025	0	D!G14809
RCEP D	2026	2026	0	D!H14809
RCEP D	2027	2027	0	D!I14809
RCEP E	2022	2022	0	E!D14813
RCEP E	2023	2023	0	E!E14813
RCEP E	2024	2024	0	E!F14813
RCEP E	2025	2025	0	E!G14813
RCEP E	2026	2026	0	E!H14813
RCEP E	2027	2027	0	E!I14813
RCEP F	2022	2022	0	F!D14810
RCEP F	2023	2023	0	F!E14810
RCEP F	2024	2024	0	F!F14810
RCEP F	2025	2025	0	F!G14810
RCEP F	2026	2026	0	F!H14810
RCEP F	2027	2027	0	F!I14810
VIFTA	2024	2024	8.6	VI!F13790
VIFTA	2025	2025	7.1	VI!G13790
VIFTA	2026	2026	5.7	VI!H13790
VIFTA	2027	2027	4.3	VI!I13790

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; 8523.29.21 is distinguished from its siblings by: Video tapes.	8523.29.11 Computer tapes; 8523.29.19 Other; 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 8523.29.21. 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 8523.29.21 was checked against BT2026 (cell BT2026!N15476), 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.