Vietnam Tariff Intelligence

HS 8521.90.99 detail

HS code	8521.90.99
Description	Video recording or reproducing apparatus, whether or not incorporating a video tuner / - Other: / - - Other: / - - - Other
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Link	https://vietnamtariff.com/hs-code/85219099/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	52.5	52.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15452
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N15452
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15452
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
ACFTA	5 (-BN, KH)	5% (except BN, KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VCFTA	8	8%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	24.5	24.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	30	30%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	35	35%	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 B)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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)		5	AC!E14764
ATIGA	2022	2022	0	AT!E14705
ATIGA	2023	2023	0	AT!F14705
ATIGA	2024	2024	0	AT!G14705
ATIGA	2025	2025	0	AT!H14705
ATIGA	2026	2026	0	AT!I14705
ATIGA	2027	2027	0	AT!J14705
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14759
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14759
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14759

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14759
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14759
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14759
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14760
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14760
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14760
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14760
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14760
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14760
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14763
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14711
AIFTA	30/12/2022	2022	32	AI!F14719
AIFTA	31/12/2022 - 30/12/2023	2023	31	AI!G14719
AIFTA	31/12/2023 - 30/12/2024	2024	30.5	AI!H14719
AIFTA	31/12/2024 - 31/12/2025	2025	30	AI!I14719
AIFTA	01/01/2026 - 31/12/2026	2026	30	AI!J14719
AIFTA	01/01/2027 - 31/12/2027	2027	30	AI!K14719
VKFTA	2022	2022	0	VK!E14750
VKFTA	2023	2023	0	VK!F14750
VKFTA	2024	2024	0	VK!G14750
VKFTA	2025	2025	0	VK!H14750
VKFTA	2026	2026	0	VK!I14750
VKFTA	2027	2027	0	VK!J14750
VCFTA	2022	2022	19	VC!D14805
VCFTA	2023	2023	17	VC!E14805
VCFTA	2024	2024	14	VC!F14805

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	11	VC!G14805
VCFTA	2026	2026	8	VC!H14805
VCFTA	2027	2027	6	VC!I14805
VN-EAEU	2022	2022	9,5	EAV!D14784
VN-EAEU	2023	2023	6,4	EAV!E14784
VN-EAEU	2024	2024	3,2	EAV!F14784
VN-EAEU	2025	2025	0	EAV!G14784
VN-EAEU	2026	2026	0	EAV!H14784
VN-EAEU	2027	2027	0	EAV!I14784
AHKFTA	2022	2022	*	AKH!D14782
AHKFTA	2023	2023	*	AKH!E14782
AHKFTA	2024	2024	*	AKH!F14782
AHKFTA	2025	2025	*	AKH!G14782
AHKFTA	2026	2026	*	AKH!H14782
AHKFTA	2027	2027	*	AKH!I14782
EVFTA	2022	2022	17,5	EV-NK!D14797
EVFTA	2023	2023	11,6	EV-NK!E14797
EVFTA	2024	2024	5,8	EV-NK!F14797
EVFTA	2025	2025	0	EV-NK!G14797
EVFTA	2026	2026	0	EV-NK!H14797
EVFTA	2027	2027	0	EV-NK!I14797
UKVFTA	2022	2022	17,5	UKV!D14796
UKVFTA	2023	2023	11,6	UKV!E14796
UKVFTA	2024	2024	5,8	UKV!F14796
UKVFTA	2025	2025	0	UKV!G14796
UKVFTA	2026	2026	0	UKV!H14796

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14796
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14789
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14789
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14789
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14789
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14789
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14789
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14789
RCEP A	2022	2022	35	RCEPT-A!D14784
RCEP A	2023	2023	35	RCEPT-A!E14784
RCEP A	2024	2024	35	RCEPT-A!F14784
RCEP A	2025	2025	35	RCEPT-A!G14784
RCEP A	2026	2026	35	RCEPT-A!H14784
RCEP A	2027	2027	35	RCEPT-A!I14784
RCEP B	2022	2022	35	B!D14784
RCEP B	2023	2023	35	B!E14784
RCEP B	2024	2024	35	B!F14784
RCEP B	2025	2025	35	B!G14784
RCEP B	2026	2026	35	B!H14784
RCEP B	2027	2027	35	B!I14784
RCEP C	2022	2022	35	C!D14784
RCEP C	2023	2023	35	C!E14784
RCEP C	2024	2024	35	C!F14784
RCEP C	2025	2025	35	C!G14784
RCEP C	2026	2026	35	C!H14784
RCEP C	2027	2027	35	C!I14784

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	35	D!D14783
RCEP D	2023	2023	35	D!E14783
RCEP D	2024	2024	35	D!F14783
RCEP D	2025	2025	35	D!G14783
RCEP D	2026	2026	35	D!H14783
RCEP D	2027	2027	35	D!I14783
RCEP E	2022	2022	35	E!D14787
RCEP E	2023	2023	35	E!E14787
RCEP E	2024	2024	35	E!F14787
RCEP E	2025	2025	35	E!G14787
RCEP E	2026	2026	35	E!H14787
RCEP E	2027	2027	35	E!I14787
RCEP F	2022	2022	35	F!D14784
RCEP F	2023	2023	35	F!E14784
RCEP F	2024	2024	35	F!F14784
RCEP F	2025	2025	35	F!G14784
RCEP F	2026	2026	35	F!H14784
RCEP F	2027	2027	35	F!I14784
VIFTA	2024	2024	31.5	VI!F13766
VIFTA	2025	2025	28	VI!G13766
VIFTA	2026	2026	24.5	VI!H13766
VIFTA	2027	2027	21	VI!I13766

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	RCEP (Annex A) 35%, RCEP (Annex B) 35%, RCEP (Annex C) 35%, RCEP (Annex D) 35%, RCEP (Annex E) 35%, RCEP (Annex F) 35%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving.	MFN 35%		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; 8521.90.99 is distinguished from its siblings by: Other.	8521.90.11 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	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 8521.90.99. 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 35% for 8521.90.99 was checked against BT2026 (cell BT2026!N15452), 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.