Vietnam Tariff Intelligence

HS 8522.90.40 detail

HS code	8522.90.40
Description	Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21 / - Other: / - - Audio or video tapedecks and compact disc mechanisms
Unit	chiếc
Generated	04/11/2026 15:03:05
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/85229040/

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!K15458
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15458
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15458
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
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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/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!E14771

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E14712
ATIGA	2023	2023	0	AT!F14712
ATIGA	2024	2024	0	AT!G14712
ATIGA	2025	2025	0	AT!H14712
ATIGA	2026	2026	0	AT!I14712
ATIGA	2027	2027	0	AT!J14712
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14766
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14766
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14766
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14766
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14766
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14766
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14767
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14767
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14767
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14767
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14767
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14767
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14770
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14718
AIFTA	30/12/2022	2022	0	AI!F14726
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14726
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14726
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14726
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14726
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14726

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E14757
VKFTA	2023	2023	0	VK!F14757
VKFTA	2024	2024	0	VK!G14757
VKFTA	2025	2025	0	VK!H14757
VKFTA	2026	2026	0	VK!I14757
VKFTA	2027	2027	0	VK!J14757
VCFTA	2022	2022	0	VC!D14812
VCFTA	2023	2023	0	VC!E14812
VCFTA	2024	2024	0	VC!F14812
VCFTA	2025	2025	0	VC!G14812
VCFTA	2026	2026	0	VC!H14812
VCFTA	2027	2027	0	VC!I14812
VN-EAEU	2022	2022	0	EAV!D14791
VN-EAEU	2023	2023	0	EAV!E14791
VN-EAEU	2024	2024	0	EAV!F14791
VN-EAEU	2025	2025	0	EAV!G14791
VN-EAEU	2026	2026	0	EAV!H14791
VN-EAEU	2027	2027	0	EAV!I14791
AHKFTA	2022	2022	0	AKH!D14789
AHKFTA	2023	2023	0	AKH!E14789
AHKFTA	2024	2024	0	AKH!F14789
AHKFTA	2025	2025	0	AKH!G14789
AHKFTA	2026	2026	0	AKH!H14789
AHKFTA	2027	2027	0	AKH!I14789
EVFTA	2022	2022	0	EV-NK!D14804
EVFTA	2023	2023	0	EV-NK!E14804

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F14804
EVFTA	2025	2025	0	EV-NK!G14804
EVFTA	2026	2026	0	EV-NK!H14804
EVFTA	2027	2027	0	EV-NK!I14804
UKVFTA	2022	2022	0	UKV!D14803
UKVFTA	2023	2023	0	UKV!E14803
UKVFTA	2024	2024	0	UKV!F14803
UKVFTA	2025	2025	0	UKV!G14803
UKVFTA	2026	2026	0	UKV!H14803
UKVFTA	2027	2027	0	UKV!I14803
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14796
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14796
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14796
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14796
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14796
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14796
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14796
RCEP A	2022	2022	0	RCEPT-A!D14791
RCEP A	2023	2023	0	RCEPT-A!E14791
RCEP A	2024	2024	0	RCEPT-A!F14791
RCEP A	2025	2025	0	RCEPT-A!G14791
RCEP A	2026	2026	0	RCEPT-A!H14791
RCEP A	2027	2027	0	RCEPT-A!I14791
RCEP B	2022	2022	0	B!D14791
RCEP B	2023	2023	0	B!E14791
RCEP B	2024	2024	0	B!F14791

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G14791
RCEP B	2026	2026	0	B!H14791
RCEP B	2027	2027	0	B!I14791
RCEP C	2022	2022	0	C!D14791
RCEP C	2023	2023	0	C!E14791
RCEP C	2024	2024	0	C!F14791
RCEP C	2025	2025	0	C!G14791
RCEP C	2026	2026	0	C!H14791
RCEP C	2027	2027	0	C!I14791
RCEP D	2022	2022	0	D!D14790
RCEP D	2023	2023	0	D!E14790
RCEP D	2024	2024	0	D!F14790
RCEP D	2025	2025	0	D!G14790
RCEP D	2026	2026	0	D!H14790
RCEP D	2027	2027	0	D!I14790
RCEP E	2022	2022	0	E!D14794
RCEP E	2023	2023	0	E!E14794
RCEP E	2024	2024	0	E!F14794
RCEP E	2025	2025	0	E!G14794
RCEP E	2026	2026	0	E!H14794
RCEP E	2027	2027	0	E!I14794
RCEP F	2022	2022	0	F!D14791
RCEP F	2023	2023	0	F!E14791
RCEP F	2024	2024	0	F!F14791
RCEP F	2025	2025	0	F!G14791
RCEP F	2026	2026	0	F!H14791

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I14791
VIFTA	2024	2024	0	VI!F13772
VIFTA	2025	2025	0	VI!G13772
VIFTA	2026	2026	0	VI!H13772
VIFTA	2027	2027	0	VI!I13772

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8522.90 has 8 lines; 8522.90.40 is distinguished from its siblings by: Audio or video tapedecks and compact disc mechanisms.	8522.90.20 Printed circuit board assemblies for telephone answering machines; 8522.90.30 Printed circuit board assemblies for cinematographic sound recorders or reproducers; 8522.90.50 Audio or video reproduction heads, magnetic type; magnetic erasing heads and rods; 8522.90.91 Other parts and accessories of cinematographic sound recorders or reproducers; 8522.90.92 Other parts of telephone answering machines; 8522.90.93 Other parts and accessories for goods of subheading 8519.81 or heading 85.21	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8522.90.40. 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 8522.90.40 was checked against BT2026 (cell BT2026!N15458), 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.