Vietnam Tariff Intelligence

HS 8523.29.31 detail

HS code	8523.29.31
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 exceeding 4 mm but not exceeding 6.5 mm: / - - - - Unrecorded: / - - - - - Computer tapes
Unit	chiếc
Generated	11/11/2026 09:02:02
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/85232931/

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!K15480
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15480
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15480
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)	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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		0	AC!E14794
ATIGA	2022	2022	0	AT!E14735
ATIGA	2023	2023	0	AT!F14735
ATIGA	2024	2024	0	AT!G14735
ATIGA	2025	2025	0	AT!H14735
ATIGA	2026	2026	0	AT!I14735
ATIGA	2027	2027	0	AT!J14735
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14789
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14789
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14789
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14789

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14789
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14789
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14790
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14790
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14790
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14790
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14790
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14790
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14793
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14741
AIFTA	30/12/2022	2022	0	AI!F14749
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14749
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14749
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14749
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14749
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14749
VKFTA	2022	2022	0	VK!E14780
VKFTA	2023	2023	0	VK!F14780
VKFTA	2024	2024	0	VK!G14780
VKFTA	2025	2025	0	VK!H14780
VKFTA	2026	2026	0	VK!I14780
VKFTA	2027	2027	0	VK!J14780
VCFTA	2022	2022	0	VC!D14835
VCFTA	2023	2023	0	VC!E14835
VCFTA	2024	2024	0	VC!F14835
VCFTA	2025	2025	0	VC!G14835

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14835
VCFTA	2027	2027	0	VC!I14835
VN-EAEU	2022	2022	*	EAV!D14814
VN-EAEU	2023	2023	*	EAV!E14814
VN-EAEU	2024	2024	*	EAV!F14814
VN-EAEU	2025	2025	*	EAV!G14814
VN-EAEU	2026	2026	*	EAV!H14814
VN-EAEU	2027	2027	*	EAV!I14814
AHKFTA	2022	2022	0	AKH!D14812
AHKFTA	2023	2023	0	AKH!E14812
AHKFTA	2024	2024	0	AKH!F14812
AHKFTA	2025	2025	0	AKH!G14812
AHKFTA	2026	2026	0	AKH!H14812
AHKFTA	2027	2027	0	AKH!I14812
EVFTA	2022	2022	0	EV-NK!D14827
EVFTA	2023	2023	0	EV-NK!E14827
EVFTA	2024	2024	0	EV-NK!F14827
EVFTA	2025	2025	0	EV-NK!G14827
EVFTA	2026	2026	0	EV-NK!H14827
EVFTA	2027	2027	0	EV-NK!I14827
UKVFTA	2022	2022	0	UKV!D14826
UKVFTA	2023	2023	0	UKV!E14826
UKVFTA	2024	2024	0	UKV!F14826
UKVFTA	2025	2025	0	UKV!G14826
UKVFTA	2026	2026	0	UKV!H14826
UKVFTA	2027	2027	0	UKV!I14826

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14819
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14819
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14819
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14819
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14819
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14819
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14819
RCEP A	2022	2022	0	RCEPT-A!D14814
RCEP A	2023	2023	0	RCEPT-A!E14814
RCEP A	2024	2024	0	RCEPT-A!F14814
RCEP A	2025	2025	0	RCEPT-A!G14814
RCEP A	2026	2026	0	RCEPT-A!H14814
RCEP A	2027	2027	0	RCEPT-A!I14814
RCEP B	2022	2022	0	B!D14814
RCEP B	2023	2023	0	B!E14814
RCEP B	2024	2024	0	B!F14814
RCEP B	2025	2025	0	B!G14814
RCEP B	2026	2026	0	B!H14814
RCEP B	2027	2027	0	B!I14814
RCEP C	2022	2022	0	C!D14814
RCEP C	2023	2023	0	C!E14814
RCEP C	2024	2024	0	C!F14814
RCEP C	2025	2025	0	C!G14814
RCEP C	2026	2026	0	C!H14814
RCEP C	2027	2027	0	C!I14814
RCEP D	2022	2022	0	D!D14813

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E14813
RCEP D	2024	2024	0	D!F14813
RCEP D	2025	2025	0	D!G14813
RCEP D	2026	2026	0	D!H14813
RCEP D	2027	2027	0	D!I14813
RCEP E	2022	2022	0	E!D14817
RCEP E	2023	2023	0	E!E14817
RCEP E	2024	2024	0	E!F14817
RCEP E	2025	2025	0	E!G14817
RCEP E	2026	2026	0	E!H14817
RCEP E	2027	2027	0	E!I14817
RCEP F	2022	2022	0	F!D14814
RCEP F	2023	2023	0	F!E14814
RCEP F	2024	2024	0	F!F14814
RCEP F	2025	2025	0	F!G14814
RCEP F	2026	2026	0	F!H14814
RCEP F	2027	2027	0	F!I14814
VIFTA	2024	2024	0	VI!F13794
VIFTA	2025	2025	0	VI!G13794
VIFTA	2026	2026	0	VI!H13794
VIFTA	2027	2027	0	VI!I13794

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; 8523.29.31 is distinguished from its siblings by: Computer tapes.	8523.29.11 Computer tapes; 8523.29.19 Other; 8523.29.21 Video tapes; 8523.29.29 Other; 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 8523.29.31. 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 8523.29.31 was checked against BT2026 (cell BT2026!N15480), 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.