Vietnam Tariff Intelligence

HS 8523.49.14 detail

HS code	8523.49.14
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 / - Optical media: / - - Other: / - - - Discs for laser reading systems: / - - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
Unit	chiếc
Generated	12/11/2026 05:17:04
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/85234914/

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!K15530
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15530
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15530
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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14844
ATIGA	2022	2022	0	AT!E14785
ATIGA	2023	2023	0	AT!F14785
ATIGA	2024	2024	0	AT!G14785
ATIGA	2025	2025	0	AT!H14785
ATIGA	2026	2026	0	AT!I14785
ATIGA	2027	2027	0	AT!J14785
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14839
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14839
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14839
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14839
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14839
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14839
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14840
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14840
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14840
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14840
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14840
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14840
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14843
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14791
AIFTA	30/12/2022	2022	5	AI!F14799
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G14799
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H14799
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I14799
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J14799
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K14799

VKFTA	2022	2022	0	VK!E14830
VKFTA	2023	2023	0	VK!F14830
VKFTA	2024	2024	0	VK!G14830
VKFTA	2025	2025	0	VK!H14830
VKFTA	2026	2026	0	VK!I14830
VKFTA	2027	2027	0	VK!J14830
VCFTA	2022	2022	0	VC!D14885
VCFTA	2023	2023	0	VC!E14885
VCFTA	2024	2024	0	VC!F14885
VCFTA	2025	2025	0	VC!G14885
VCFTA	2026	2026	0	VC!H14885
VCFTA	2027	2027	0	VC!I14885
VN-EAEU	2022	2022	0	EAV!D14864
VN-EAEU	2023	2023	0	EAV!E14864
VN-EAEU	2024	2024	0	EAV!F14864
VN-EAEU	2025	2025	0	EAV!G14864
VN-EAEU	2026	2026	0	EAV!H14864
VN-EAEU	2027	2027	0	EAV!I14864
VNCU	2022	2022	0	VNCU!D1029
VNCU	2023 - 2027		0	VNCU!E1029
AHKFTA	2022	2022	0	AKH!D14862
AHKFTA	2023	2023	0	AKH!E14862
AHKFTA	2024	2024	0	AKH!F14862
AHKFTA	2025	2025	0	AKH!G14862
AHKFTA	2026	2026	0	AKH!H14862
AHKFTA	2027	2027	0	AKH!I14862
EVFTA	2022	2022	0	EV-NK!D14877

EVFTA	2023	2023	0	EV-NK!E14877
EVFTA	2024	2024	0	EV-NK!F14877
EVFTA	2025	2025	0	EV-NK!G14877
EVFTA	2026	2026	0	EV-NK!H14877
EVFTA	2027	2027	0	EV-NK!I14877
UKVFTA	2022	2022	0	UKV!D14876
UKVFTA	2023	2023	0	UKV!E14876
UKVFTA	2024	2024	0	UKV!F14876
UKVFTA	2025	2025	0	UKV!G14876
UKVFTA	2026	2026	0	UKV!H14876
UKVFTA	2027	2027	0	UKV!I14876
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14869
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14869
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14869
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14869
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14869
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14869
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14869
RCEP A	2022	2022	0	RCEPT-A!D14864
RCEP A	2023	2023	0	RCEPT-A!E14864
RCEP A	2024	2024	0	RCEPT-A!F14864
RCEP A	2025	2025	0	RCEPT-A!G14864
RCEP A	2026	2026	0	RCEPT-A!H14864
RCEP A	2027	2027	0	RCEPT-A!I14864
RCEP B	2022	2022	0	B!D14864
RCEP B	2023	2023	0	B!E14864
RCEP B	2024	2024	0	B!F14864

RCEP B	2025	2025	0	B!G14864
RCEP B	2026	2026	0	B!H14864
RCEP B	2027	2027	0	B!I14864
RCEP C	2022	2022	0	C!D14864
RCEP C	2023	2023	0	C!E14864
RCEP C	2024	2024	0	C!F14864
RCEP C	2025	2025	0	C!G14864
RCEP C	2026	2026	0	C!H14864
RCEP C	2027	2027	0	C!I14864
RCEP D	2022	2022	0	D!D14863
RCEP D	2023	2023	0	D!E14863
RCEP D	2024	2024	0	D!F14863
RCEP D	2025	2025	0	D!G14863
RCEP D	2026	2026	0	D!H14863
RCEP D	2027	2027	0	D!I14863
RCEP E	2022	2022	0	E!D14867
RCEP E	2023	2023	0	E!E14867
RCEP E	2024	2024	0	E!F14867
RCEP E	2025	2025	0	E!G14867
RCEP E	2026	2026	0	E!H14867
RCEP E	2027	2027	0	E!I14867
RCEP F	2022	2022	0	F!D14864
RCEP F	2023	2023	0	F!E14864
RCEP F	2024	2024	0	F!F14864
RCEP F	2025	2025	0	F!G14864
RCEP F	2026	2026	0	F!H14864
RCEP F	2027	2027	0	F!I14864

VIFTA	2024	2024	0	VI!F13844
VIFTA	2025	2025	0	VI!G13844
VIFTA	2026	2026	0	VI!H13844
VIFTA	2027	2027	0	VI!I13844

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 8523.49 has 11 lines; 8523.49.14 is distinguished from its siblings by: Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media.	8523.49.11 Of a kind used for reproducing phenomena other than sound or image; 8523.49.12 Educational, technical, scientific, historical or cultural discs; 8523.49.13 Other; 8523.49.15 Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies; 8523.49.16 Other, of a kind suitable for cinematography; 8523.49.19 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8523.49.14. 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 8523.49.14 was checked against BT2026 (cell BT2026!N15530), 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.