Vietnam Tariff Intelligence

HS 8523.51.91 detail

HS code	8523.51.91
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 / - Semiconductor media: / - - Solid-state non-volatile storage devices: / - - - Other: / - - - - Other: / - - - - - Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies
Unit	chiếc
Generated	03/11/2026 02:56:01
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/85235191/

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!K15550
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15550
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15550
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 (-MY)	0% (except MY)	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-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!E14864
ATIGA	2022	2022	0	AT!E14805
ATIGA	2023	2023	0	AT!F14805
ATIGA	2024	2024	0	AT!G14805
ATIGA	2025	2025	0	AT!H14805
ATIGA	2026	2026	0	AT!I14805
ATIGA	2027	2027	0	AT!J14805
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14859
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14859
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14859
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14859

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14859
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14859
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14860
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14860
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14860
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14860
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14860
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14860
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14863
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14811
AIFTA	30/12/2022	2022	0	AI!F14819
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14819
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14819
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14819
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14819
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14819
VKFTA	2022	2022	0	VK!E14850
VKFTA	2023	2023	0	VK!F14850
VKFTA	2024	2024	0	VK!G14850
VKFTA	2025	2025	0	VK!H14850
VKFTA	2026	2026	0	VK!I14850
VKFTA	2027	2027	0	VK!J14850
VCFTA	2022	2022	4	VC!D14905
VCFTA	2023	2023	2	VC!E14905
VCFTA	2024	2024	0	VC!F14905
VCFTA	2025	2025	0	VC!G14905

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14905
VCFTA	2027	2027	0	VC!I14905
VN-EAEU	2022	2022	2,7	EAV!D14884
VN-EAEU	2023	2023	1,8	EAV!E14884
VN-EAEU	2024	2024	0,9	EAV!F14884
VN-EAEU	2025	2025	0	EAV!G14884
VN-EAEU	2026	2026	0	EAV!H14884
VN-EAEU	2027	2027	0	EAV!I14884
AHKFTA	2022	2022	0	AKH!D14882
AHKFTA	2023	2023	0	AKH!E14882
AHKFTA	2024	2024	0	AKH!F14882
AHKFTA	2025	2025	0	AKH!G14882
AHKFTA	2026	2026	0	AKH!H14882
AHKFTA	2027	2027	0	AKH!I14882
EVFTA	2022	2022	5	EV-NK!D14897
EVFTA	2023	2023	3,3	EV-NK!E14897
EVFTA	2024	2024	1,6	EV-NK!F14897
EVFTA	2025	2025	0	EV-NK!G14897
EVFTA	2026	2026	0	EV-NK!H14897
EVFTA	2027	2027	0	EV-NK!I14897
UKVFTA	2022	2022	5	UKV!D14896
UKVFTA	2023	2023	3,3	UKV!E14896
UKVFTA	2024	2024	1,6	UKV!F14896
UKVFTA	2025	2025	0	UKV!G14896
UKVFTA	2026	2026	0	UKV!H14896
UKVFTA	2027	2027	0	UKV!I14896

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14889
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14889
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14889
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14889
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14889
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14889
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14889
RCEP A	2022	2022	0	RCEPT-A!D14884
RCEP A	2023	2023	0	RCEPT-A!E14884
RCEP A	2024	2024	0	RCEPT-A!F14884
RCEP A	2025	2025	0	RCEPT-A!G14884
RCEP A	2026	2026	0	RCEPT-A!H14884
RCEP A	2027	2027	0	RCEPT-A!I14884
RCEP B	2022	2022	0	B!D14884
RCEP B	2023	2023	0	B!E14884
RCEP B	2024	2024	0	B!F14884
RCEP B	2025	2025	0	B!G14884
RCEP B	2026	2026	0	B!H14884
RCEP B	2027	2027	0	B!I14884
RCEP C	2022	2022	0	C!D14884
RCEP C	2023	2023	0	C!E14884
RCEP C	2024	2024	0	C!F14884
RCEP C	2025	2025	0	C!G14884
RCEP C	2026	2026	0	C!H14884
RCEP C	2027	2027	0	C!I14884
RCEP D	2022	2022	0	D!D14883

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E14883
RCEP D	2024	2024	0	D!F14883
RCEP D	2025	2025	0	D!G14883
RCEP D	2026	2026	0	D!H14883
RCEP D	2027	2027	0	D!I14883
RCEP E	2022	2022	0	E!D14887
RCEP E	2023	2023	0	E!E14887
RCEP E	2024	2024	0	E!F14887
RCEP E	2025	2025	0	E!G14887
RCEP E	2026	2026	0	E!H14887
RCEP E	2027	2027	0	E!I14887
RCEP F	2022	2022	0	F!D14884
RCEP F	2023	2023	0	F!E14884
RCEP F	2024	2024	0	F!F14884
RCEP F	2025	2025	0	F!G14884
RCEP F	2026	2026	0	F!H14884
RCEP F	2027	2027	0	F!I14884
VIFTA	2024	2024	6,7	VI!F13864
VIFTA	2025	2025	3.3	VI!G13864
VIFTA	2026	2026	0	VI!H13864
VIFTA	2027	2027	0	VI!I13864

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 8523.51 has 8 lines; 8523.51.91 is distinguished from its siblings by: Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies.	8523.51.11 Of a kind suitable for computer use; 8523.51.19 Other; 8523.51.21 Of a kind suitable for computer use; 8523.51.29 Other; 8523.51.30 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; 8523.51.92 Other, of a kind suitable for cinematography	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 8523.51.91. 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 8523.51.91 was checked against BT2026 (cell BT2026!N15550), 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.