Vietnam Tariff Intelligence

HS 8523.52.00 detail

HS code	8523.52.00
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: / - - “Smart cards”
Unit	chiếc
Generated	10/11/2026 17:33:43
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/85235200/

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!K15553
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15553
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15553
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
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	0%	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
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!E14867
ATIGA	2022	2022	0	AT!E14808
ATIGA	2023	2023	0	AT!F14808
ATIGA	2024	2024	0	AT!G14808
ATIGA	2025	2025	0	AT!H14808
ATIGA	2026	2026	0	AT!I14808
ATIGA	2027	2027	0	AT!J14808
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14862
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14862
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14862
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14862

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14862
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14862
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14863
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14863
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14863
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14863
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14863
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14863
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14866
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14814
AIFTA	30/12/2022	2022	0	AI!F14822
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14822
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14822
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14822
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14822
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14822
VKFTA	2022	2022	0	VK!E14853
VKFTA	2023	2023	0	VK!F14853
VKFTA	2024	2024	0	VK!G14853
VKFTA	2025	2025	0	VK!H14853
VKFTA	2026	2026	0	VK!I14853
VKFTA	2027	2027	0	VK!J14853
VCFTA	2022	2022	0	VC!D14908
VCFTA	2023	2023	0	VC!E14908
VCFTA	2024	2024	0	VC!F14908
VCFTA	2025	2025	0	VC!G14908

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14908
VCFTA	2027	2027	0	VC!I14908
VN-EAEU	2022	2022	*	EAV!D14887
VN-EAEU	2023	2023	*	EAV!E14887
VN-EAEU	2024	2024	*	EAV!F14887
VN-EAEU	2025	2025	*	EAV!G14887
VN-EAEU	2026	2026	*	EAV!H14887
VN-EAEU	2027	2027	*	EAV!I14887
AHKFTA	2022	2022	*	AKH!D14885
AHKFTA	2023	2023	*	AKH!E14885
AHKFTA	2024	2024	*	AKH!F14885
AHKFTA	2025	2025	*	AKH!G14885
AHKFTA	2026	2026	*	AKH!H14885
AHKFTA	2027	2027	*	AKH!I14885
EVFTA	2022	2022	0	EV-NK!D14900
EVFTA	2023	2023	0	EV-NK!E14900
EVFTA	2024	2024	0	EV-NK!F14900
EVFTA	2025	2025	0	EV-NK!G14900
EVFTA	2026	2026	0	EV-NK!H14900
EVFTA	2027	2027	0	EV-NK!I14900
UKVFTA	2022	2022	0	UKV!D14899
UKVFTA	2023	2023	0	UKV!E14899
UKVFTA	2024	2024	0	UKV!F14899
UKVFTA	2025	2025	0	UKV!G14899
UKVFTA	2026	2026	0	UKV!H14899
UKVFTA	2027	2027	0	UKV!I14899

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14892
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14892
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14892
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14892
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14892
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14892
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14892
RCEP A	2022	2022	0	RCEPT-A!D14887
RCEP A	2023	2023	0	RCEPT-A!E14887
RCEP A	2024	2024	0	RCEPT-A!F14887
RCEP A	2025	2025	0	RCEPT-A!G14887
RCEP A	2026	2026	0	RCEPT-A!H14887
RCEP A	2027	2027	0	RCEPT-A!I14887
RCEP B	2022	2022	0	B!D14887
RCEP B	2023	2023	0	B!E14887
RCEP B	2024	2024	0	B!F14887
RCEP B	2025	2025	0	B!G14887
RCEP B	2026	2026	0	B!H14887
RCEP B	2027	2027	0	B!I14887
RCEP C	2022	2022	0	C!D14887
RCEP C	2023	2023	0	C!E14887
RCEP C	2024	2024	0	C!F14887
RCEP C	2025	2025	0	C!G14887
RCEP C	2026	2026	0	C!H14887
RCEP C	2027	2027	0	C!I14887
RCEP D	2022	2022	0	D!D14886

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E14886
RCEP D	2024	2024	0	D!F14886
RCEP D	2025	2025	0	D!G14886
RCEP D	2026	2026	0	D!H14886
RCEP D	2027	2027	0	D!I14886
RCEP E	2022	2022	0	E!D14890
RCEP E	2023	2023	0	E!E14890
RCEP E	2024	2024	0	E!F14890
RCEP E	2025	2025	0	E!G14890
RCEP E	2026	2026	0	E!H14890
RCEP E	2027	2027	0	E!I14890
RCEP F	2022	2022	0	F!D14887
RCEP F	2023	2023	0	F!E14887
RCEP F	2024	2024	0	F!F14887
RCEP F	2025	2025	0	F!G14887
RCEP F	2026	2026	0	F!H14887
RCEP F	2027	2027	0	F!I14887
VIFTA	2024	2024	0	VI!F13867
VIFTA	2025	2025	0	VI!G13867
VIFTA	2026	2026	0	VI!H13867
VIFTA	2027	2027	0	VI!I13867

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): SP mật mã dân sự XK, NK theo giấy phép (211/2025/NĐ-CP)		211/2025/NĐ-CP	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH lĩnh vực CNTT và VT bắt buộc phải công bố hợp quy (29/2025/TT-BKHCN-PL2)		29/2025/TT-BKHCN-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
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 8523.52.00. 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 8523.52.00 was checked against BT2026 (cell BT2026!N15553), 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
SP mật mã dân sự XK, NK theo giấy phép (211/2025/NĐ-CP)
SPHH lĩnh vực CNTT và VT bắt buộc phải công bố hợp quy (29/2025/TT-BKHCN-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.