Vietnam Tariff Intelligence

# HS 8523.59.40 detail

| | |
|---|---|
| **HS code** | 8523.59.40 |
| **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: / - - Other: / - - - Other: / - - - - 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** | 08/11/2026 17:46:09 |
| **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/85235940/ |

## 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!K15561 |
| Preferential (MFN) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15561 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15561 |
| 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!E14875 |
| ATIGA | 2022 | 2022 | 0 | AT!E14816 |
| ATIGA | 2023 | 2023 | 0 | AT!F14816 |
| ATIGA | 2024 | 2024 | 0 | AT!G14816 |
| ATIGA | 2025 | 2025 | 0 | AT!H14816 |
| ATIGA | 2026 | 2026 | 0 | AT!I14816 |
| ATIGA | 2027 | 2027 | 0 | AT!J14816 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E14870 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F14870 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G14870 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H14870 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I14870 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J14870 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E14871 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F14871 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G14871 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H14871 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I14871 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J14871 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F14874 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H14822 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F14830 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G14830 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H14830 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I14830 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J14830 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K14830 |
| VKFTA | 2022 | 2022 | 0 | VK!E14861 |
| VKFTA | 2023 | 2023 | 0 | VK!F14861 |
| VKFTA | 2024 | 2024 | 0 | VK!G14861 |
| VKFTA | 2025 | 2025 | 0 | VK!H14861 |
| VKFTA | 2026 | 2026 | 0 | VK!I14861 |
| VKFTA | 2027 | 2027 | 0 | VK!J14861 |
| VCFTA | 2022 | 2022 | 0 | VC!D14916 |
| VCFTA | 2023 | 2023 | 0 | VC!E14916 |
| VCFTA | 2024 | 2024 | 0 | VC!F14916 |
| VCFTA | 2025 | 2025 | 0 | VC!G14916 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H14916 |
| VCFTA | 2027 | 2027 | 0 | VC!I14916 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D14895 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E14895 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F14895 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14895 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14895 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14895 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D14893 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E14893 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F14893 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G14893 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H14893 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I14893 |
| EVFTA | 2022 | 2022 | 2,5 | EV-NK!D14908 |
| EVFTA | 2023 | 2023 | 1,6 | EV-NK!E14908 |
| EVFTA | 2024 | 2024 | 0,8 | EV-NK!F14908 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G14908 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H14908 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14908 |
| UKVFTA | 2022 | 2022 | 2,5 | UKV!D14907 |
| UKVFTA | 2023 | 2023 | 1,6 | UKV!E14907 |
| UKVFTA | 2024 | 2024 | 0,8 | UKV!F14907 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G14907 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H14907 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I14907 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D14900 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E14900 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F14900 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G14900 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H14900 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I14900 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14900 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D14895 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E14895 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F14895 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G14895 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H14895 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I14895 |
| RCEP B | 2022 | 2022 | 0 | B!D14895 |
| RCEP B | 2023 | 2023 | 0 | B!E14895 |
| RCEP B | 2024 | 2024 | 0 | B!F14895 |
| RCEP B | 2025 | 2025 | 0 | B!G14895 |
| RCEP B | 2026 | 2026 | 0 | B!H14895 |
| RCEP B | 2027 | 2027 | 0 | B!I14895 |
| RCEP C | 2022 | 2022 | 0 | C!D14895 |
| RCEP C | 2023 | 2023 | 0 | C!E14895 |
| RCEP C | 2024 | 2024 | 0 | C!F14895 |
| RCEP C | 2025 | 2025 | 0 | C!G14895 |
| RCEP C | 2026 | 2026 | 0 | C!H14895 |
| RCEP C | 2027 | 2027 | 0 | C!I14895 |
| RCEP D | 2022 | 2022 | 0 | D!D14894 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E14894 |
| RCEP D | 2024 | 2024 | 0 | D!F14894 |
| RCEP D | 2025 | 2025 | 0 | D!G14894 |
| RCEP D | 2026 | 2026 | 0 | D!H14894 |
| RCEP D | 2027 | 2027 | 0 | D!I14894 |
| RCEP E | 2022 | 2022 | 0 | E!D14898 |
| RCEP E | 2023 | 2023 | 0 | E!E14898 |
| RCEP E | 2024 | 2024 | 0 | E!F14898 |
| RCEP E | 2025 | 2025 | 0 | E!G14898 |
| RCEP E | 2026 | 2026 | 0 | E!H14898 |
| RCEP E | 2027 | 2027 | 0 | E!I14898 |
| RCEP F | 2022 | 2022 | 0 | F!D14895 |
| RCEP F | 2023 | 2023 | 0 | F!E14895 |
| RCEP F | 2024 | 2024 | 0 | F!F14895 |
| RCEP F | 2025 | 2025 | 0 | F!G14895 |
| RCEP F | 2026 | 2026 | 0 | F!H14895 |
| RCEP F | 2027 | 2027 | 0 | F!I14895 |
| VIFTA | 2024 | 2024 | 0 | VI!F13875 |
| VIFTA | 2025 | 2025 | 0 | VI!G13875 |
| VIFTA | 2026 | 2026 | 0 | VI!H13875 |
| VIFTA | 2027 | 2027 | 0 | VI!I13875 |

## 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 8523.59 has 6 lines; 8523.59.40 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. | 8523.59.10 Proximity cards and tags; 8523.59.21 Of a kind suitable for computer use; 8523.59.29 Other; 8523.59.30 Of a kind used for reproducing phenomena other than sound or image; 8523.59.90 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 8523.59.40. 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 8523.59.40 was checked against BT2026 (cell BT2026!N15561), 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.