Vietnam Tariff Intelligence

Detalle del SA 8523.51.21

Código SA	8523.51.21
Descripción	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: / - - - - Of a kind used for reproducing phenomena other than sound or image: / - - - - - Of a kind suitable for computer use
Unidad	chiếc
Generado	10/11/2026 04:06:59
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://mail.vietnamtariff.com/hs-code/85235121/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15546
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15546
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15546
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-LA)	0% (excepto LA)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
VN-EAEU	*	* no elegible	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14860
ATIGA	2022	2022	0	AT!E14801
ATIGA	2023	2023	0	AT!F14801
ATIGA	2024	2024	0	AT!G14801
ATIGA	2025	2025	0	AT!H14801
ATIGA	2026	2026	0	AT!I14801
ATIGA	2027	2027	0	AT!J14801
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14855
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14855
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14855
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14855

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14855
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14855
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14856
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14856
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14856
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14856
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14856
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14856
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14859
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14807
AIFTA	30/12/2022	2022	0	AI!F14815
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14815
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14815
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14815
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14815
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14815
VKFTA	2022	2022	0	VK!E14846
VKFTA	2023	2023	0	VK!F14846
VKFTA	2024	2024	0	VK!G14846
VKFTA	2025	2025	0	VK!H14846
VKFTA	2026	2026	0	VK!I14846
VKFTA	2027	2027	0	VK!J14846
VCFTA	2022	2022	0	VC!D14901
VCFTA	2023	2023	0	VC!E14901
VCFTA	2024	2024	0	VC!F14901
VCFTA	2025	2025	0	VC!G14901

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H14901
VCFTA	2027	2027	0	VC!I14901
VN-EAEU	2022	2022	*	EAV!D14880
VN-EAEU	2023	2023	*	EAV!E14880
VN-EAEU	2024	2024	*	EAV!F14880
VN-EAEU	2025	2025	*	EAV!G14880
VN-EAEU	2026	2026	*	EAV!H14880
VN-EAEU	2027	2027	*	EAV!I14880
AHKFTA	2022	2022	0	AKH!D14878
AHKFTA	2023	2023	0	AKH!E14878
AHKFTA	2024	2024	0	AKH!F14878
AHKFTA	2025	2025	0	AKH!G14878
AHKFTA	2026	2026	0	AKH!H14878
AHKFTA	2027	2027	0	AKH!I14878
EVFTA	2022	2022	0	EV-NK!D14893
EVFTA	2023	2023	0	EV-NK!E14893
EVFTA	2024	2024	0	EV-NK!F14893
EVFTA	2025	2025	0	EV-NK!G14893
EVFTA	2026	2026	0	EV-NK!H14893
EVFTA	2027	2027	0	EV-NK!I14893
UKVFTA	2022	2022	0	UKV!D14892
UKVFTA	2023	2023	0	UKV!E14892
UKVFTA	2024	2024	0	UKV!F14892
UKVFTA	2025	2025	0	UKV!G14892
UKVFTA	2026	2026	0	UKV!H14892
UKVFTA	2027	2027	0	UKV!I14892

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14885
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14885
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14885
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14885
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14885
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14885
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14885
RCEP A	2022	2022	0	RCEPT-A!D14880
RCEP A	2023	2023	0	RCEPT-A!E14880
RCEP A	2024	2024	0	RCEPT-A!F14880
RCEP A	2025	2025	0	RCEPT-A!G14880
RCEP A	2026	2026	0	RCEPT-A!H14880
RCEP A	2027	2027	0	RCEPT-A!I14880
RCEP B	2022	2022	0	B!D14880
RCEP B	2023	2023	0	B!E14880
RCEP B	2024	2024	0	B!F14880
RCEP B	2025	2025	0	B!G14880
RCEP B	2026	2026	0	B!H14880
RCEP B	2027	2027	0	B!I14880
RCEP C	2022	2022	0	C!D14880
RCEP C	2023	2023	0	C!E14880
RCEP C	2024	2024	0	C!F14880
RCEP C	2025	2025	0	C!G14880
RCEP C	2026	2026	0	C!H14880
RCEP C	2027	2027	0	C!I14880
RCEP D	2022	2022	0	D!D14879

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E14879
RCEP D	2024	2024	0	D!F14879
RCEP D	2025	2025	0	D!G14879
RCEP D	2026	2026	0	D!H14879
RCEP D	2027	2027	0	D!I14879
RCEP E	2022	2022	0	E!D14883
RCEP E	2023	2023	0	E!E14883
RCEP E	2024	2024	0	E!F14883
RCEP E	2025	2025	0	E!G14883
RCEP E	2026	2026	0	E!H14883
RCEP E	2027	2027	0	E!I14883
RCEP F	2022	2022	0	F!D14880
RCEP F	2023	2023	0	F!E14880
RCEP F	2024	2024	0	F!F14880
RCEP F	2025	2025	0	F!G14880
RCEP F	2026	2026	0	F!H14880
RCEP F	2027	2027	0	F!I14880
VIFTA	2024	2024	0	VI!F13860
VIFTA	2025	2025	0	VI!G13860
VIFTA	2026	2026	0	VI!H13860
VIFTA	2027	2027	0	VI!I13860

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

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.	Instrumento citado en la fuente; vigencia no verificada
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8523.51 has 8 lines; 8523.51.21 is distinguished from its siblings by: Of a kind suitable for computer use.	8523.51.11 Of a kind suitable for computer use; 8523.51.19 Other; 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; 8523.51.91 Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies; 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.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
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).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8523.51.21. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación

DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 8523.51.21 was checked against BT2026 (cell BT2026!N15546), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
SP mật mã dân sự XK, NK theo giấy phép (211/2025/NĐ-CP)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.