

Dettaglio SA 8523.51.21

|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 8523.51.21                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Descrizione          | 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 |
| Unità                | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Generato il          | 31/10/2026 02:53:12                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Versione dei dati    | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                                                                                                                                                                                                                            |
| Link                 | <a href="https://mail.vietnamtariff.com/hs-code/85235121/">https://mail.vietnamtariff.com/hs-code/85235121/</a>                                                                                                                                                                                                                                                                                                                                                                         |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte         |
|----------------------------------|-------------------|-----------------------|----------------|------------|---------------|
| Dazio all'importazione ordinario | 5                 | 5%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15546 |
| Preferenziale (NPF)              | 0                 | 0%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N15546 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15546 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |               |
| Imposta ambientale               |                   | Nessun dato           |                |            |               |
| Dazio all'esportazione           |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                |            |               |

Aliquote preferenziali speciali (ALS) - 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|

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

|         |   |                      |                               |                       |                       |                |                        |
|---------|---|----------------------|-------------------------------|-----------------------|-----------------------|----------------|------------------------|
| VCFTA   | 0 | 0%                   | Tariffa consolidata<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem             |
| VJEPA   | 0 | 0%                   | Tariffa consolidata<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem             |
| VKFTA   | 0 | 0%                   | Tariffa consolidata<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem             |
| VN-LAO  | 0 | 0%                   | Tariffa consolidata<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem             |
| VIFTA   | 0 | 0%                   | Tariffa consolidata<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem             |
| VN-CAM  |   | Nessun dato          | Nessun dato                   |                       | S                     | 56/2026/NĐ-CP  | Nessun dato            |
| VNCU    |   | Nessun dato          | Nessun dato                   |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato            |
| VN-EAEU | * | * non<br>ammissibile | Tariffa consolidata<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Non ammissibile<br>(*) |

### Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte     |
|-------|----------------------------------------|------|-------------------|-----------|
| 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                                | Anno | Valore di origine | Fonte       |
|---------|----------------------------------------|------|-------------------|-------------|
| 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 | Anno | Valore di origine | Fonte        |
|---------|---------|------|-------------------|--------------|
| 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 | Anno           | Valore di origine | Fonte          |
|--------|---------|----------------|-------------------|----------------|
| 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 | Anno | Valore di origine | Fonte     |
|--------|---------|------|-------------------|-----------|
| 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 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                            |                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                |                                                                                                      |                                                  |
|---------|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| 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. | Atto citato nella fonte; validità non verificata |
| 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.          | Non verificato – controllo necessario            |
| 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.                                       | Non verificato – controllo necessario            |
| 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).      | Non verificato – controllo necessario            |
| 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.                                                    | Non verificato – controllo necessario            |

|        |       |                                |                                                                                                      |  |               |                                                                                                          |                                                   |
|--------|-------|--------------------------------|------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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. | Verificato rispetto al file tariffario di origine |
|--------|-------|--------------------------------|------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|

Politica della voce

| Politica della voce                                      |
|----------------------------------------------------------|
| SP mật mã dân sự XK, NK theo giấy phép (211/2025/NĐ-CP ) |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.