

Dettaglio SA 8523.51.91

Codice SA	8523.51.91
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: / - - - - Other: / - - - - - Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies
Unità	chiếc
Generato il	30/10/2026 12:14:37
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	https://mail.vietnamtariff.com/hs-code/85235191/

Imposte applicabili nel 2026

Regime tariffario	Valore di origine	Aliquota	Base giuridica	in vigore	Fonte
Dazio all'importazione ordinario	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15550
Preferenziale (NPF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15550
IVA	8/10	8 / 10 (più aliquote)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15550
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 (-MY)	0% (eccetto MY)	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 BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Tariffa consolidata BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Tariffa consolidata BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Tariffa consolidata BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Tariffa consolidata BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Tariffa consolidata 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

Storico delle aliquote / riduzione per anno

FTA	Periodo	Anno	Valore di origine	Fonte
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	Periodo	Anno	Valore di origine	Fonte
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	Periodo	Anno	Valore di origine	Fonte
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	Periodo	Anno	Valore di origine	Fonte
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	Periodo	Anno	Valore di origine	Fonte
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

Consulenza e avvisi

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

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.	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 8523.51.91. 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 10% for 8523.51.91 was checked against BT2026 (cell BT2026!N15550), basis 26/2023/ND-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

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.