Vietnam Tariff Intelligence

HS 8524.92.00 detail

HS code	8524.92.00
Description	Flat panel display modules, whether or not incorporating touch-sensitive screens / - Other: / - - Of organic light-emitting diodes (OLED)
Unit	chiếc
Generated	03/11/2026 09:09:50
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://mail.vietnamtariff.com/hs-code/85249200/

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!K15579
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15579
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15579
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-KH)/0 (-KH)/0	0 (-KH)/0 (-KH)/0	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Needs interpretation
AHKFTA	0/*/*	0 / * / * (several rates)	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Needs interpretation
VCFTA	0/0/0	0 / 0 / 0 (several rates)	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Needs interpretation
VKFTA	0/0/0	0 / 0 / 0 (several rates)	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Needs interpretation
VN-EAEU	0/*/*	0 / * / * (several rates)	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Needs interpretation
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)			AC!14897
ATIGA	2022	2022	0	AT!E14835
ATIGA	2023	2023	0	AT!F14835
ATIGA	2024	2024	0	AT!G14835
ATIGA	2025	2025	0	AT!H14835
ATIGA	2026	2026	0	AT!I14835
ATIGA	2027	2027	0	AT!J14835
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14889
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14889
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14889
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14889
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14889

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14889
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14890
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14890
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14890
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14890
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14890
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14890
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14893
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14841
AIFTA	30/12/2022	2022	0	AI!F14849
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14849
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14849
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14849
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14849
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14849
VKFTA	2022	2022		VK!14883
VKFTA	2023	2023		VK!14883
VKFTA	2024	2024		VK!14883
VKFTA	2025	2025		VK!14883
VKFTA	2026	2026		VK!14883
VKFTA	2027	2027		VK!14883
VCFTA	2022	2022		VC!14938
VCFTA	2023	2023		VC!14938
VCFTA	2024	2024		VC!14938
VCFTA	2025	2025		VC!14938
VCFTA	2026	2026		VC!14938

FTA	Period	Year	Source value	Source
VCFTA	2027	2027		VC!14938
VN-EAEU	2022	2022		EAV!14917
VN-EAEU	2023	2023		EAV!14917
VN-EAEU	2024	2024		EAV!14917
VN-EAEU	2025	2025		EAV!14917
VN-EAEU	2026	2026		EAV!14917
VN-EAEU	2027	2027		EAV!14917
AHKFTA	2022	2022		AKH!14915
AHKFTA	2023	2023		AKH!14915
AHKFTA	2024	2024		AKH!14915
AHKFTA	2025	2025		AKH!14915
AHKFTA	2026	2026		AKH!14915
AHKFTA	2027	2027		AKH!14915
EVFTA	2022	2022	0	EV-NK!D14927
EVFTA	2023	2023	0	EV-NK!E14927
EVFTA	2024	2024	0	EV-NK!F14927
EVFTA	2025	2025	0	EV-NK!G14927
EVFTA	2026	2026	0	EV-NK!H14927
EVFTA	2027	2027	0	EV-NK!I14927
UKVFTA	2022	2022	0	UKV!D14926
UKVFTA	2023	2023	0	UKV!E14926
UKVFTA	2024	2024	0	UKV!F14926
UKVFTA	2025	2025	0	UKV!G14926
UKVFTA	2026	2026	0	UKV!H14926
UKVFTA	2027	2027	0	UKV!I14926
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14919

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14919
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14919
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14919
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14919
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14919
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14919
RCEP A	2022	2022	0	RCEPT-A!D14914
RCEP A	2023	2023	0	RCEPT-A!E14914
RCEP A	2024	2024	0	RCEPT-A!F14914
RCEP A	2025	2025	0	RCEPT-A!G14914
RCEP A	2026	2026	0	RCEPT-A!H14914
RCEP A	2027	2027	0	RCEPT-A!I14914
RCEP B	2022	2022	0	B!D14914
RCEP B	2023	2023	0	B!E14914
RCEP B	2024	2024	0	B!F14914
RCEP B	2025	2025	0	B!G14914
RCEP B	2026	2026	0	B!H14914
RCEP B	2027	2027	0	B!I14914
RCEP C	2022	2022	0	C!D14914
RCEP C	2023	2023	0	C!E14914
RCEP C	2024	2024	0	C!F14914
RCEP C	2025	2025	0	C!G14914
RCEP C	2026	2026	0	C!H14914
RCEP C	2027	2027	0	C!I14914
RCEP D	2022	2022	0	D!D14913
RCEP D	2023	2023	0	D!E14913

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	0	D!F14913
RCEP D	2025	2025	0	D!G14913
RCEP D	2026	2026	0	D!H14913
RCEP D	2027	2027	0	D!I14913
RCEP E	2022	2022	0	E!D14917
RCEP E	2023	2023	0	E!E14917
RCEP E	2024	2024	0	E!F14917
RCEP E	2025	2025	0	E!G14917
RCEP E	2026	2026	0	E!H14917
RCEP E	2027	2027	0	E!I14917
RCEP F	2022	2022	0	F!D14914
RCEP F	2023	2023	0	F!E14914
RCEP F	2024	2024	0	F!F14914
RCEP F	2025	2025	0	F!G14914
RCEP F	2026	2026	0	F!H14914
RCEP F	2027	2027	0	F!I14914
VIFTA	2024	2024	0	VI!F13893
VIFTA	2025	2025	0	VI!G13893
VIFTA	2026	2026	0	VI!H13893
VIFTA	2027	2027	0	VI!I13893

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8524.92.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8524.92.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8524.92.00. 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 8524.92.00 was checked against BT2026 (cell BT2026!N15579), 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.