Vietnam Tariff Intelligence

HS 8523.29.39 detail

HS code	8523.29.39
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 / - Magnetic media: / - - Other: / - - - Magnetic tapes, of a width exceeding 4 mm but not exceeding 6.5 mm: / - - - - Unrecorded: / - - - - - Other
Unit	chiếc
Generated	09/11/2026 22:12:52
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/85232939/

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!K15482
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15482
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15482
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	0%	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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14796
ATIGA	2022	2022	0	AT!E14737
ATIGA	2023	2023	0	AT!F14737
ATIGA	2024	2024	0	AT!G14737
ATIGA	2025	2025	0	AT!H14737
ATIGA	2026	2026	0	AT!I14737
ATIGA	2027	2027	0	AT!J14737
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14791
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14791
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14791
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14791

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14791
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14791
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14792
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14792
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14792
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14792
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14792
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14792
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14795
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14743
AIFTA	30/12/2022	2022	0	AI!F14751
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14751
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14751
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14751
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14751
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14751
VKFTA	2022	2022	0	VK!E14782
VKFTA	2023	2023	0	VK!F14782
VKFTA	2024	2024	0	VK!G14782
VKFTA	2025	2025	0	VK!H14782
VKFTA	2026	2026	0	VK!I14782
VKFTA	2027	2027	0	VK!J14782
VCFTA	2022	2022	0	VC!D14837
VCFTA	2023	2023	0	VC!E14837
VCFTA	2024	2024	0	VC!F14837
VCFTA	2025	2025	0	VC!G14837

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14837
VCFTA	2027	2027	0	VC!I14837
VN-EAEU	2022	2022	*	EAV!D14816
VN-EAEU	2023	2023	*	EAV!E14816
VN-EAEU	2024	2024	*	EAV!F14816
VN-EAEU	2025	2025	*	EAV!G14816
VN-EAEU	2026	2026	*	EAV!H14816
VN-EAEU	2027	2027	*	EAV!I14816
AHKFTA	2022	2022	0	AKH!D14814
AHKFTA	2023	2023	0	AKH!E14814
AHKFTA	2024	2024	0	AKH!F14814
AHKFTA	2025	2025	0	AKH!G14814
AHKFTA	2026	2026	0	AKH!H14814
AHKFTA	2027	2027	0	AKH!I14814
EVFTA	2022	2022	0	EV-NK!D14829
EVFTA	2023	2023	0	EV-NK!E14829
EVFTA	2024	2024	0	EV-NK!F14829
EVFTA	2025	2025	0	EV-NK!G14829
EVFTA	2026	2026	0	EV-NK!H14829
EVFTA	2027	2027	0	EV-NK!I14829
UKVFTA	2022	2022	0	UKV!D14828
UKVFTA	2023	2023	0	UKV!E14828
UKVFTA	2024	2024	0	UKV!F14828
UKVFTA	2025	2025	0	UKV!G14828
UKVFTA	2026	2026	0	UKV!H14828
UKVFTA	2027	2027	0	UKV!I14828

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14821
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14821
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14821
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14821
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14821
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14821
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14821
RCEP A	2022	2022	0	RCEPT-A!D14816
RCEP A	2023	2023	0	RCEPT-A!E14816
RCEP A	2024	2024	0	RCEPT-A!F14816
RCEP A	2025	2025	0	RCEPT-A!G14816
RCEP A	2026	2026	0	RCEPT-A!H14816
RCEP A	2027	2027	0	RCEPT-A!I14816
RCEP B	2022	2022	0	B!D14816
RCEP B	2023	2023	0	B!E14816
RCEP B	2024	2024	0	B!F14816
RCEP B	2025	2025	0	B!G14816
RCEP B	2026	2026	0	B!H14816
RCEP B	2027	2027	0	B!I14816
RCEP C	2022	2022	0	C!D14816
RCEP C	2023	2023	0	C!E14816
RCEP C	2024	2024	0	C!F14816
RCEP C	2025	2025	0	C!G14816
RCEP C	2026	2026	0	C!H14816
RCEP C	2027	2027	0	C!I14816
RCEP D	2022	2022	0	D!D14815

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E14815
RCEP D	2024	2024	0	D!F14815
RCEP D	2025	2025	0	D!G14815
RCEP D	2026	2026	0	D!H14815
RCEP D	2027	2027	0	D!I14815
RCEP E	2022	2022	0	E!D14819
RCEP E	2023	2023	0	E!E14819
RCEP E	2024	2024	0	E!F14819
RCEP E	2025	2025	0	E!G14819
RCEP E	2026	2026	0	E!H14819
RCEP E	2027	2027	0	E!I14819
RCEP F	2022	2022	0	F!D14816
RCEP F	2023	2023	0	F!E14816
RCEP F	2024	2024	0	F!F14816
RCEP F	2025	2025	0	F!G14816
RCEP F	2026	2026	0	F!H14816
RCEP F	2027	2027	0	F!I14816
VIFTA	2024	2024	0	VI!F13796
VIFTA	2025	2025	0	VI!G13796
VIFTA	2026	2026	0	VI!H13796
VIFTA	2027	2027	0	VI!I13796

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 8523.29 has 32 lines; 8523.29.39 is distinguished from its siblings by: Other.	8523.29.11 Computer tapes; 8523.29.19 Other; 8523.29.21 Video tapes; 8523.29.29 Other; 8523.29.31 Computer tapes; 8523.29.33 Video tapes	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 8523.29.39. 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 8523.29.39 was checked against BT2026 (cell BT2026!N15482), 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.