Vietnam Tariff Intelligence

HS 8523.49.91 detail

HS code	8523.49.91
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 / - Optical media: / - - Other: / - - - Other: / - - - - Of a kind used for reproducing phenomena other than sound or image
Unit	chiếc
Generated	12/11/2026 13:29:37
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/85234991/

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!K15535
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15535
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15535
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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
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!E14849
ATIGA	2022	2022	0	AT!E14790
ATIGA	2023	2023	0	AT!F14790
ATIGA	2024	2024	0	AT!G14790
ATIGA	2025	2025	0	AT!H14790
ATIGA	2026	2026	0	AT!I14790
ATIGA	2027	2027	0	AT!J14790
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14844
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14844
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14844
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14844

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14844
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14844
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14845
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14845
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14845
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14845
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14845
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14845
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14848
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14796
AIFTA	30/12/2022	2022	0	AI!F14804
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14804
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14804
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14804
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14804
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14804
VKFTA	2022	2022	0	VK!E14835
VKFTA	2023	2023	0	VK!F14835
VKFTA	2024	2024	0	VK!G14835
VKFTA	2025	2025	0	VK!H14835
VKFTA	2026	2026	0	VK!I14835
VKFTA	2027	2027	0	VK!J14835
VCFTA	2022	2022	0	VC!D14890
VCFTA	2023	2023	0	VC!E14890
VCFTA	2024	2024	0	VC!F14890
VCFTA	2025	2025	0	VC!G14890

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14890
VCFTA	2027	2027	0	VC!I14890
VN-EAEU	2022	2022	*	EAV!D14869
VN-EAEU	2023	2023	*	EAV!E14869
VN-EAEU	2024	2024	*	EAV!F14869
VN-EAEU	2025	2025	*	EAV!G14869
VN-EAEU	2026	2026	*	EAV!H14869
VN-EAEU	2027	2027	*	EAV!I14869
VNCU	2022	2022	0	VNCU!D1034
VNCU	2023 - 2027		0	VNCU!E1034
AHKFTA	2022	2022	0	AKH!D14867
AHKFTA	2023	2023	0	AKH!E14867
AHKFTA	2024	2024	0	AKH!F14867
AHKFTA	2025	2025	0	AKH!G14867
AHKFTA	2026	2026	0	AKH!H14867
AHKFTA	2027	2027	0	AKH!I14867
EVFTA	2022	2022	0	EV-NK!D14882
EVFTA	2023	2023	0	EV-NK!E14882
EVFTA	2024	2024	0	EV-NK!F14882
EVFTA	2025	2025	0	EV-NK!G14882
EVFTA	2026	2026	0	EV-NK!H14882
EVFTA	2027	2027	0	EV-NK!I14882
UKVFTA	2022	2022	0	UKV!D14881
UKVFTA	2023	2023	0	UKV!E14881
UKVFTA	2024	2024	0	UKV!F14881
UKVFTA	2025	2025	0	UKV!G14881

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H14881
UKVFTA	2027	2027	0	UKV!I14881
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14874
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14874
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14874
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14874
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14874
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14874
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14874
RCEP A	2022	2022	0	RCEPT-A!D14869
RCEP A	2023	2023	0	RCEPT-A!E14869
RCEP A	2024	2024	0	RCEPT-A!F14869
RCEP A	2025	2025	0	RCEPT-A!G14869
RCEP A	2026	2026	0	RCEPT-A!H14869
RCEP A	2027	2027	0	RCEPT-A!I14869
RCEP B	2022	2022	0	B!D14869
RCEP B	2023	2023	0	B!E14869
RCEP B	2024	2024	0	B!F14869
RCEP B	2025	2025	0	B!G14869
RCEP B	2026	2026	0	B!H14869
RCEP B	2027	2027	0	B!I14869
RCEP C	2022	2022	0	C!D14869
RCEP C	2023	2023	0	C!E14869
RCEP C	2024	2024	0	C!F14869
RCEP C	2025	2025	0	C!G14869
RCEP C	2026	2026	0	C!H14869

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I14869
RCEP D	2022	2022	0	D!D14868
RCEP D	2023	2023	0	D!E14868
RCEP D	2024	2024	0	D!F14868
RCEP D	2025	2025	0	D!G14868
RCEP D	2026	2026	0	D!H14868
RCEP D	2027	2027	0	D!I14868
RCEP E	2022	2022	0	E!D14872
RCEP E	2023	2023	0	E!E14872
RCEP E	2024	2024	0	E!F14872
RCEP E	2025	2025	0	E!G14872
RCEP E	2026	2026	0	E!H14872
RCEP E	2027	2027	0	E!I14872
RCEP F	2022	2022	0	F!D14869
RCEP F	2023	2023	0	F!E14869
RCEP F	2024	2024	0	F!F14869
RCEP F	2025	2025	0	F!G14869
RCEP F	2026	2026	0	F!H14869
RCEP F	2027	2027	0	F!I14869
VIFTA	2024	2024	0	VI!F13849
VIFTA	2025	2025	0	VI!G13849
VIFTA	2026	2026	0	VI!H13849
VIFTA	2027	2027	0	VI!I13849

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 8523.49 has 11 lines; 8523.49.91 is distinguished from its siblings by: Of a kind used for reproducing phenomena other than sound or image.	8523.49.11 Of a kind used for reproducing phenomena other than sound or image; 8523.49.12 Educational, technical, scientific, historical or cultural discs; 8523.49.13 Other; 8523.49.14 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; 8523.49.15 Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies; 8523.49.16 Other, of a kind suitable for cinematography	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 8523.49.91. 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 8523.49.91 was checked against BT2026 (cell BT2026!N15535), 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.