Vietnam Tariff Intelligence

HS 8523.80.40 detail

HS code	8523.80.40
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 / - Other: / - - Gramophone records
Unit	chiếc
Generated	09/11/2026 17:27:41
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/85238040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15564
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15564
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15564
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

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(-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
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-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
RCEP (Annex A)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex C)	18,8	18.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14878

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E14819
ATIGA	2023	2023	0	AT!F14819
ATIGA	2024	2024	0	AT!G14819
ATIGA	2025	2025	0	AT!H14819
ATIGA	2026	2026	0	AT!I14819
ATIGA	2027	2027	0	AT!J14819
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14873
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14873
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14873
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14873
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14873
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14873
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E14874
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F14874
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14874
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14874
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14874
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14874
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14877
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14825
AIFTA	30/12/2022	2022	24	AI!F14833
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G14833
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H14833
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I14833
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J14833
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K14833

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E14864
VKFTA	2023	2023	0	VK!F14864
VKFTA	2024	2024	0	VK!G14864
VKFTA	2025	2025	0	VK!H14864
VKFTA	2026	2026	0	VK!I14864
VKFTA	2027	2027	0	VK!J14864
VCFTA	2022	2022	5	VC!D14919
VCFTA	2023	2023	2	VC!E14919
VCFTA	2024	2024	0	VC!F14919
VCFTA	2025	2025	0	VC!G14919
VCFTA	2026	2026	0	VC!H14919
VCFTA	2027	2027	0	VC!I14919
VN-EAEU	2022	2022	6,8	EAV!D14898
VN-EAEU	2023	2023	4,5	EAV!E14898
VN-EAEU	2024	2024	2,3	EAV!F14898
VN-EAEU	2025	2025	0	EAV!G14898
VN-EAEU	2026	2026	0	EAV!H14898
VN-EAEU	2027	2027	0	EAV!I14898
AHKFTA	2022	2022	25	AKH!D14896
AHKFTA	2023	2023	25	AKH!E14896
AHKFTA	2024	2024	25	AKH!F14896
AHKFTA	2025	2025	25	AKH!G14896
AHKFTA	2026	2026	25	AKH!H14896
AHKFTA	2027	2027	25	AKH!I14896
EVFTA	2022	2022	12,5	EV-NK!D14911
EVFTA	2023	2023	8,3	EV-NK!E14911

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	4,1	EV-NK!F14911
EVFTA	2025	2025	0	EV-NK!G14911
EVFTA	2026	2026	0	EV-NK!H14911
EVFTA	2027	2027	0	EV-NK!I14911
UKVFTA	2022	2022	12,5	UKV!D14910
UKVFTA	2023	2023	8,3	UKV!E14910
UKVFTA	2024	2024	4,1	UKV!F14910
UKVFTA	2025	2025	0	UKV!G14910
UKVFTA	2026	2026	0	UKV!H14910
UKVFTA	2027	2027	0	UKV!I14910
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14903
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14903
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14903
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14903
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14903
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14903
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14903
RCEP A	2022	2022	23,3	RCEPT-A!D14898
RCEP A	2023	2023	21,7	RCEPT-A!E14898
RCEP A	2024	2024	20	RCEPT-A!F14898
RCEP A	2025	2025	18,3	RCEPT-A!G14898
RCEP A	2026	2026	16,7	RCEPT-A!H14898
RCEP A	2027	2027	15	RCEPT-A!I14898
RCEP B	2022	2022	23,3	B!D14898
RCEP B	2023	2023	21,7	B!E14898
RCEP B	2024	2024	20	B!F14898

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	18,3	B!G14898
RCEP B	2026	2026	16,7	B!H14898
RCEP B	2027	2027	15	B!I14898
RCEP C	2022	2022	23,8	C!D14898
RCEP C	2023	2023	22,5	C!E14898
RCEP C	2024	2024	21,3	C!F14898
RCEP C	2025	2025	20	C!G14898
RCEP C	2026	2026	18,8	C!H14898
RCEP C	2027	2027	17,5	C!I14898
RCEP D	2022	2022	25	D!D14897
RCEP D	2023	2023	25	D!E14897
RCEP D	2024	2024	25	D!F14897
RCEP D	2025	2025	25	D!G14897
RCEP D	2026	2026	25	D!H14897
RCEP D	2027	2027	25	D!I14897
RCEP E	2022	2022	25	E!D14901
RCEP E	2023	2023	25	E!E14901
RCEP E	2024	2024	25	E!F14901
RCEP E	2025	2025	25	E!G14901
RCEP E	2026	2026	25	E!H14901
RCEP E	2027	2027	25	E!I14901
RCEP F	2022	2022	23,3	F!D14898
RCEP F	2023	2023	21,7	F!E14898
RCEP F	2024	2024	20	F!F14898
RCEP F	2025	2025	18,3	F!G14898
RCEP F	2026	2026	16,7	F!H14898

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	15	F!I14898
VIFTA	2024	2024	21.4	VI!F13878
VIFTA	2025	2025	17.9	VI!G13878
VIFTA	2026	2026	14.3	VI!H13878
VIFTA	2027	2027	10.7	VI!I13878

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8523.80 has 6 lines; 8523.80.40 is distinguished from its siblings by: Gramophone records.	8523.80.51 Of a kind suitable for computer use; 8523.80.59 Other; 8523.80.91 Of a kind used for reproducing phenomena other than sound or image; 8523.80.92 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; 8523.80.99 Other	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8523.80.40. 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 25% for 8523.80.40 was checked against BT2026 (cell BT2026!N15564), 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.