Vietnam Tariff Intelligence

HS 8524.12.00 detail

HS code	8524.12.00
Description	Flat panel display modules, whether or not incorporating touch-sensitive screens / - Without drivers or control circuits: / - - Of organic light-emitting diodes (OLED)
Unit	chiếc
Generated	11/11/2026 14:09:12
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/85241200/

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!K15575
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15575
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15575
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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	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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
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!E14890
ATIGA	2022	2022	0	AT!E14831
ATIGA	2023	2023	0	AT!F14831
ATIGA	2024	2024	0	AT!G14831
ATIGA	2025	2025	0	AT!H14831
ATIGA	2026	2026	0	AT!I14831
ATIGA	2027	2027	0	AT!J14831
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14885
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14885
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14885

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14885
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14885
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14885
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14886
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14886
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14886
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14886
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14886
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14886
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14889
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14837
AIFTA	30/12/2022	2022	0	AI!F14845
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14845
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14845
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14845
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14845
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14845
VKFTA	2022	2022	0	VK!E14876
VKFTA	2023	2023	0	VK!F14876
VKFTA	2024	2024	0	VK!G14876
VKFTA	2025	2025	0	VK!H14876
VKFTA	2026	2026	0	VK!I14876
VKFTA	2027	2027	0	VK!J14876
VCFTA	2022	2022	0	VC!D14931
VCFTA	2023	2023	0	VC!E14931
VCFTA	2024	2024	0	VC!F14931

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14931
VCFTA	2026	2026	0	VC!H14931
VCFTA	2027	2027	0	VC!I14931
VN-EAEU	2022	2022	*	EAV!D14910
VN-EAEU	2023	2023	*	EAV!E14910
VN-EAEU	2024	2024	*	EAV!F14910
VN-EAEU	2025	2025	*	EAV!G14910
VN-EAEU	2026	2026	*	EAV!H14910
VN-EAEU	2027	2027	*	EAV!I14910
AHKFTA	2022	2022	*	AKH!D14908
AHKFTA	2023	2023	*	AKH!E14908
AHKFTA	2024	2024	*	AKH!F14908
AHKFTA	2025	2025	*	AKH!G14908
AHKFTA	2026	2026	*	AKH!H14908
AHKFTA	2027	2027	*	AKH!I14908
EVFTA	2022	2022	0	EV-NK!D14923
EVFTA	2023	2023	0	EV-NK!E14923
EVFTA	2024	2024	0	EV-NK!F14923
EVFTA	2025	2025	0	EV-NK!G14923
EVFTA	2026	2026	0	EV-NK!H14923
EVFTA	2027	2027	0	EV-NK!I14923
UKVFTA	2022	2022	0	UKV!D14922
UKVFTA	2023	2023	0	UKV!E14922
UKVFTA	2024	2024	0	UKV!F14922
UKVFTA	2025	2025	0	UKV!G14922
UKVFTA	2026	2026	0	UKV!H14922

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14922
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14915
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14915
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14915
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14915
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14915
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14915
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14915
RCEP A	2022	2022	0	RCEPT-A!D14910
RCEP A	2023	2023	0	RCEPT-A!E14910
RCEP A	2024	2024	0	RCEPT-A!F14910
RCEP A	2025	2025	0	RCEPT-A!G14910
RCEP A	2026	2026	0	RCEPT-A!H14910
RCEP A	2027	2027	0	RCEPT-A!I14910
RCEP B	2022	2022	0	B!D14910
RCEP B	2023	2023	0	B!E14910
RCEP B	2024	2024	0	B!F14910
RCEP B	2025	2025	0	B!G14910
RCEP B	2026	2026	0	B!H14910
RCEP B	2027	2027	0	B!I14910
RCEP C	2022	2022	0	C!D14910
RCEP C	2023	2023	0	C!E14910
RCEP C	2024	2024	0	C!F14910
RCEP C	2025	2025	0	C!G14910
RCEP C	2026	2026	0	C!H14910
RCEP C	2027	2027	0	C!I14910

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D14909
RCEP D	2023	2023	0	D!E14909
RCEP D	2024	2024	0	D!F14909
RCEP D	2025	2025	0	D!G14909
RCEP D	2026	2026	0	D!H14909
RCEP D	2027	2027	0	D!I14909
RCEP E	2022	2022	0	E!D14913
RCEP E	2023	2023	0	E!E14913
RCEP E	2024	2024	0	E!F14913
RCEP E	2025	2025	0	E!G14913
RCEP E	2026	2026	0	E!H14913
RCEP E	2027	2027	0	E!I14913
RCEP F	2022	2022	0	F!D14910
RCEP F	2023	2023	0	F!E14910
RCEP F	2024	2024	0	F!F14910
RCEP F	2025	2025	0	F!G14910
RCEP F	2026	2026	0	F!H14910
RCEP F	2027	2027	0	F!I14910
VIFTA	2024	2024	0	VI!F13889
VIFTA	2025	2025	0	VI!G13889
VIFTA	2026	2026	0	VI!H13889
VIFTA	2027	2027	0	VI!I13889

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	8524.12.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8524.12.00	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
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 8524.12.00. 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 8524.12.00 was checked against BT2026 (cell BT2026!N15575), 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.