Vietnam Tariff Intelligence

HS 8542.32.00 detail

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Description	Electronic integrated circuits / - Electronic integrated circuits: / - - Memories
Unit	chiếc
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Link	https://mail.vietnamtariff.com/hs-code/85423200/

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!K15993
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15993
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15993
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15338
ATIGA	2022	2022	0	AT!E15267

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F15267
ATIGA	2024	2024	0	AT!G15267
ATIGA	2025	2025	0	AT!H15267
ATIGA	2026	2026	0	AT!I15267
ATIGA	2027	2027	0	AT!J15267
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15323
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15323
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15323
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15323
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15323
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15323
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15324
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15324
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15324
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15324
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15324
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15324
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15325
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15273
AIFTA	30/12/2022	2022	0	AI!F15281
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15281
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15281
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15281
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15281
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15281
VKFTA	2022	2022	0	VK!E15321

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F15321
VKFTA	2024	2024	0	VK!G15321
VKFTA	2025	2025	0	VK!H15321
VKFTA	2026	2026	0	VK!I15321
VKFTA	2027	2027	0	VK!J15321
VCFTA	2022	2022	0	VC!D15383
VCFTA	2023	2023	0	VC!E15383
VCFTA	2024	2024	0	VC!F15383
VCFTA	2025	2025	0	VC!G15383
VCFTA	2026	2026	0	VC!H15383
VCFTA	2027	2027	0	VC!I15383
VN-EAEU	2022	2022	0	EAV!D15357
VN-EAEU	2023	2023	0	EAV!E15357
VN-EAEU	2024	2024	0	EAV!F15357
VN-EAEU	2025	2025	0	EAV!G15357
VN-EAEU	2026	2026	0	EAV!H15357
VN-EAEU	2027	2027	0	EAV!I15357
AHKFTA	2022	2022	0	AKH!D15360
AHKFTA	2023	2023	0	AKH!E15360
AHKFTA	2024	2024	0	AKH!F15360
AHKFTA	2025	2025	0	AKH!G15360
AHKFTA	2026	2026	0	AKH!H15360
AHKFTA	2027	2027	0	AKH!I15360
EVFTA	2022	2022	0	EV-NK!D15366
EVFTA	2023	2023	0	EV-NK!E15366
EVFTA	2024	2024	0	EV-NK!F15366

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G15366
EVFTA	2026	2026	0	EV-NK!H15366
EVFTA	2027	2027	0	EV-NK!I15366
UKVFTA	2022	2022	0	UKV!D15365
UKVFTA	2023	2023	0	UKV!E15365
UKVFTA	2024	2024	0	UKV!F15365
UKVFTA	2025	2025	0	UKV!G15365
UKVFTA	2026	2026	0	UKV!H15365
UKVFTA	2027	2027	0	UKV!I15365
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15354
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15354
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15354
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15354
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15354
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15354
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15354
RCEP A	2022	2022	0	RCEPT-A!D15348
RCEP A	2023	2023	0	RCEPT-A!E15348
RCEP A	2024	2024	0	RCEPT-A!F15348
RCEP A	2025	2025	0	RCEPT-A!G15348
RCEP A	2026	2026	0	RCEPT-A!H15348
RCEP A	2027	2027	0	RCEPT-A!I15348
RCEP B	2022	2022	0	B!D15348
RCEP B	2023	2023	0	B!E15348
RCEP B	2024	2024	0	B!F15348
RCEP B	2025	2025	0	B!G15348

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H15348
RCEP B	2027	2027	0	B!I15348
RCEP C	2022	2022	0	C!D15348
RCEP C	2023	2023	0	C!E15348
RCEP C	2024	2024	0	C!F15348
RCEP C	2025	2025	0	C!G15348
RCEP C	2026	2026	0	C!H15348
RCEP C	2027	2027	0	C!I15348
RCEP D	2022	2022	0	D!D15347
RCEP D	2023	2023	0	D!E15347
RCEP D	2024	2024	0	D!F15347
RCEP D	2025	2025	0	D!G15347
RCEP D	2026	2026	0	D!H15347
RCEP D	2027	2027	0	D!I15347
RCEP E	2022	2022	0	E!D15351
RCEP E	2023	2023	0	E!E15351
RCEP E	2024	2024	0	E!F15351
RCEP E	2025	2025	0	E!G15351
RCEP E	2026	2026	0	E!H15351
RCEP E	2027	2027	0	E!I15351
RCEP F	2022	2022	0	F!D15348
RCEP F	2023	2023	0	F!E15348
RCEP F	2024	2024	0	F!F15348
RCEP F	2025	2025	0	F!G15348
RCEP F	2026	2026	0	F!H15348
RCEP F	2027	2027	0	F!I15348

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F14314
VIFTA	2025	2025	0	VI!G14314
VIFTA	2026	2026	0	VI!H14314
VIFTA	2027	2027	0	VI!I14314

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): SP mật mã dân sự XK, NK theo giấy phép (211/2025/NĐ-CP)		211/2025/NĐ-CP	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)		11/2018/TT-BTTTT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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
HS-005	BLUE	Chapter 98 equivalent exists	8542.32.00 corresponds to Chapter 98 code 9818.32.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Bộ phận kể cả tấm mạch in đã lắp ráp của phích cắm điện thoại; đầu nối và các bộ phận dùng để nối cho dây và cáp; đầu dò dẹt dưới dạng miếng lát nhiều lớp (wafer prober), dùng cho điện áp không quá 1.000 V	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-005	BLUE	Chapter 98 equivalent exists	8542.32.00 corresponds to Chapter 98 code 9834.33.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Bộ phận khác, trừ bộ phận của bộ điều khiển, bộ thích ứng, thiết bị truyền dẫn, tấm mạch in, ăng ten	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8542.32.00. 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 8542.32.00 was checked against BT2026 (cell BT2026!N15993), 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

Item policy

Item policy
SP mật mã dân sự XK, NK theo giấy phép (211/2025/NĐ-CP)
SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)

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.