Vietnam Tariff Intelligence

Detalle del SA 8518.10.19

Código SA	8518.10.19
Descripción	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets / - Microphones and stands therefor: / - - Microphones: / - - - Other microphones, whether or not with their stands
Unidad	chiếc
Generado	02/11/2026 13:38:26
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://vietnamtariff.com/hs-code/85181019/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	22.5	22,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15377
Preferencial (NMF)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N15377
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15377
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, LA)	0% (excepto KH, LA)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
ACFTA	5 (-KH)	5% (excepto KH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	10	10%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	10	10%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo E)	10	10%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	10	10%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	10,3	10,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10,5%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	15	15%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	15	15%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E14687
ATIGA	2022	2022	0	AT!E14628
ATIGA	2023	2023	0	AT!F14628
ATIGA	2024	2024	0	AT!G14628
ATIGA	2025	2025	0	AT!H14628
ATIGA	2026	2026	0	AT!I14628
ATIGA	2027	2027	0	AT!J14628
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E14682
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14682
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14682
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14682

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14682
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14682
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14683
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14683
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14683
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14683
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14683
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14683
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14686
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14634
AIFTA	30/12/2022	2022	5	AI!F14642
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G14642
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H14642
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I14642
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J14642
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K14642
VKFTA	2022	2022	0	VK!E14673
VKFTA	2023	2023	0	VK!F14673
VKFTA	2024	2024	0	VK!G14673
VKFTA	2025	2025	0	VK!H14673
VKFTA	2026	2026	0	VK!I14673
VKFTA	2027	2027	0	VK!J14673
VCFTA	2022	2022	3	VC!D14728
VCFTA	2023	2023	2	VC!E14728
VCFTA	2024	2024	0	VC!F14728
VCFTA	2025	2025	0	VC!G14728

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H14728
VCFTA	2027	2027	0	VC!I14728
VN-EAEU	2022	2022	0	EAV!D14705
VN-EAEU	2023	2023	0	EAV!E14705
VN-EAEU	2024	2024	0	EAV!F14705
VN-EAEU	2025	2025	0	EAV!G14705
VN-EAEU	2026	2026	0	EAV!H14705
VN-EAEU	2027	2027	0	EAV!I14705
AHKFTA	2022	2022	15	AKH!D14705
AHKFTA	2023	2023	15	AKH!E14705
AHKFTA	2024	2024	15	AKH!F14705
AHKFTA	2025	2025	15	AKH!G14705
AHKFTA	2026	2026	15	AKH!H14705
AHKFTA	2027	2027	15	AKH!I14705
EVFTA	2022	2022	7,5	EV-NK!D14720
EVFTA	2023	2023	5	EV-NK!E14720
EVFTA	2024	2024	2,5	EV-NK!F14720
EVFTA	2025	2025	0	EV-NK!G14720
EVFTA	2026	2026	0	EV-NK!H14720
EVFTA	2027	2027	0	EV-NK!I14720
UKVFTA	2022	2022	7,5	UKV!D14719
UKVFTA	2023	2023	5	UKV!E14719
UKVFTA	2024	2024	2,5	UKV!F14719
UKVFTA	2025	2025	0	UKV!G14719
UKVFTA	2026	2026	0	UKV!H14719
UKVFTA	2027	2027	0	UKV!I14719

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14712
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14712
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14712
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14712
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14712
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14712
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14712
RCEP A	2022	2022	14	RCEPT-A!D14707
RCEP A	2023	2023	13	RCEPT-A!E14707
RCEP A	2024	2024	12	RCEPT-A!F14707
RCEP A	2025	2025	11	RCEPT-A!G14707
RCEP A	2026	2026	10	RCEPT-A!H14707
RCEP A	2027	2027	9	RCEPT-A!I14707
RCEP B	2022	2022	14	B!D14707
RCEP B	2023	2023	13	B!E14707
RCEP B	2024	2024	12	B!F14707
RCEP B	2025	2025	11	B!G14707
RCEP B	2026	2026	10	B!H14707
RCEP B	2027	2027	9	B!I14707
RCEP C	2022	2022	15	C!D14707
RCEP C	2023	2023	15	C!E14707
RCEP C	2024	2024	15	C!F14707
RCEP C	2025	2025	15	C!G14707
RCEP C	2026	2026	15	C!H14707
RCEP C	2027	2027	15	C!I14707
RCEP D	2022	2022	14,1	D!D14706

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	13,1	D!E14706
RCEP D	2024	2024	12,2	D!F14706
RCEP D	2025	2025	11,3	D!G14706
RCEP D	2026	2026	10,3	D!H14706
RCEP D	2027	2027	9,4	D!I14706
RCEP E	2022	2022	14	E!D14710
RCEP E	2023	2023	13	E!E14710
RCEP E	2024	2024	12	E!F14710
RCEP E	2025	2025	11	E!G14710
RCEP E	2026	2026	10	E!H14710
RCEP E	2027	2027	9	E!I14710
RCEP F	2022	2022	14	F!D14707
RCEP F	2023	2023	13	F!E14707
RCEP F	2024	2024	12	F!F14707
RCEP F	2025	2025	11	F!G14707
RCEP F	2026	2026	10	F!H14707
RCEP F	2027	2027	9	F!I14707
VIFTA	2024	2024	13,5	VI!F13691
VIFTA	2025	2025	12	VI!G13691
VIFTA	2026	2026	10.5	VI!H13691
VIFTA	2027	2027	9	VI!I13691

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH lĩnh vực CNTT và VT bắt buộc phải chứng nhận hợp quy và công bố hợp quy (29/2025/TT-BKHCN-PL1)		29/2025/TT-BKHCN-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 15%, RCEP (Anexo C) 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8518.10 has 3 lines; 8518.10.19 is distinguished from its siblings by: Other microphones, whether or not with their stands.	8518.10.11 Microphones having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use; 8518.10.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
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).	No verificado – requiere comprobación

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8518.10.19. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 15% for 8518.10.19 was checked against BT2026 (cell BT2026!N15377), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)
SPHH lĩnh vực CNTT và VT bắt buộc phải chứng nhận hợp quy và công bố hợp quy (29/2025/TT-BKHCN-PL1)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.