Vietnam Tariff Intelligence

Detalle del SA 8518.40.20

Código SA	8518.40.20
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 / - Audio-frequency electric amplifiers: / - - Used as repeaters in line telephony
Unidad	chiếc
Generado	30/10/2026 14:24:29
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/85184020/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15398
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15398
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15398
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
ACFTA	0 (-BN)	0% (excepto BN)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VIFTA	0	0%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/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
AKFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AIFTA	15	15%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14708
ATIGA	2022	2022	0	AT!E14649
ATIGA	2023	2023	0	AT!F14649
ATIGA	2024	2024	0	AT!G14649
ATIGA	2025	2025	0	AT!H14649
ATIGA	2026	2026	0	AT!I14649
ATIGA	2027	2027	0	AT!J14649
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14703
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14703
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14703
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14703

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14703
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14703
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14704
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14704
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14704
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14704
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14704
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14704
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14707
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14655
AIFTA	30/12/2022	2022	16	AI!F14663
AIFTA	31/12/2022 - 30/12/2023	2023	15.5	AI!G14663
AIFTA	31/12/2023 - 30/12/2024	2024	15	AI!H14663
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I14663
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J14663
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K14663
VKFTA	2022	2022	2	VK!E14694
VKFTA	2023	2023	1	VK!F14694
VKFTA	2024	2024	0	VK!G14694
VKFTA	2025	2025	0	VK!H14694
VKFTA	2026	2026	0	VK!I14694
VKFTA	2027	2027	0	VK!J14694
VCFTA	2022	2022	0	VC!D14749
VCFTA	2023	2023	0	VC!E14749
VCFTA	2024	2024	0	VC!F14749
VCFTA	2025	2025	0	VC!G14749

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H14749
VCFTA	2027	2027	0	VC!I14749
VN-EAEU	2022	2022	0	EAV!D14726
VN-EAEU	2023	2023	0	EAV!E14726
VN-EAEU	2024	2024	0	EAV!F14726
VN-EAEU	2025	2025	0	EAV!G14726
VN-EAEU	2026	2026	0	EAV!H14726
VN-EAEU	2027	2027	0	EAV!I14726
AHKFTA	2022	2022	0	AKH!D14726
AHKFTA	2023	2023	0	AKH!E14726
AHKFTA	2024	2024	0	AKH!F14726
AHKFTA	2025	2025	0	AKH!G14726
AHKFTA	2026	2026	0	AKH!H14726
AHKFTA	2027	2027	0	AKH!I14726
EVFTA	2022	2022	5	EV-NK!D14741
EVFTA	2023	2023	3,3	EV-NK!E14741
EVFTA	2024	2024	1,6	EV-NK!F14741
EVFTA	2025	2025	0	EV-NK!G14741
EVFTA	2026	2026	0	EV-NK!H14741
EVFTA	2027	2027	0	EV-NK!I14741
UKVFTA	2022	2022	5	UKV!D14740
UKVFTA	2023	2023	3,3	UKV!E14740
UKVFTA	2024	2024	1,6	UKV!F14740
UKVFTA	2025	2025	0	UKV!G14740
UKVFTA	2026	2026	0	UKV!H14740
UKVFTA	2027	2027	0	UKV!I14740

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14733
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14733
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14733
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14733
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14733
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14733
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14733
RCEP A	2022	2022	0	RCEPT-A!D14728
RCEP A	2023	2023	0	RCEPT-A!E14728
RCEP A	2024	2024	0	RCEPT-A!F14728
RCEP A	2025	2025	0	RCEPT-A!G14728
RCEP A	2026	2026	0	RCEPT-A!H14728
RCEP A	2027	2027	0	RCEPT-A!I14728
RCEP B	2022	2022	0	B!D14728
RCEP B	2023	2023	0	B!E14728
RCEP B	2024	2024	0	B!F14728
RCEP B	2025	2025	0	B!G14728
RCEP B	2026	2026	0	B!H14728
RCEP B	2027	2027	0	B!I14728
RCEP C	2022	2022	0	C!D14728
RCEP C	2023	2023	0	C!E14728
RCEP C	2024	2024	0	C!F14728
RCEP C	2025	2025	0	C!G14728
RCEP C	2026	2026	0	C!H14728
RCEP C	2027	2027	0	C!I14728
RCEP D	2022	2022	0	D!D14727

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E14727
RCEP D	2024	2024	0	D!F14727
RCEP D	2025	2025	0	D!G14727
RCEP D	2026	2026	0	D!H14727
RCEP D	2027	2027	0	D!I14727
RCEP E	2022	2022	0	E!D14731
RCEP E	2023	2023	0	E!E14731
RCEP E	2024	2024	0	E!F14731
RCEP E	2025	2025	0	E!G14731
RCEP E	2026	2026	0	E!H14731
RCEP E	2027	2027	0	E!I14731
RCEP F	2022	2022	0	F!D14728
RCEP F	2023	2023	0	F!E14728
RCEP F	2024	2024	0	F!F14728
RCEP F	2025	2025	0	F!G14728
RCEP F	2026	2026	0	F!H14728
RCEP F	2027	2027	0	F!I14728
VIFTA	2024	2024	0	VI!F13712
VIFTA	2025	2025	0	VI!G13712
VIFTA	2026	2026	0	VI!H13712
VIFTA	2027	2027	0	VI!I13712

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): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		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): 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
FTA-013	YELLOW	FTA rate not lower than MFN	AKFTA 5%, AIFTA 15%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 8518.40 has 4 lines; 8518.40.20 is distinguished from its siblings by: Used as repeaters in line telephony.	8518.40.30 Used as repeaters in telephony other than line telephony; 8518.40.40 Other, having 6 or more input signal lines, with or without elements for capacity amplifiers; 8518.40.90 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 8518.40.20. 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 0% for 8518.40.20 was checked against BT2026 (cell BT2026!N15398), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)

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.