Vietnam Tariff Intelligence

# Détail du SH 8518.50.90

| | |
|---|---|
| **Code SH** | 8518.50.90 |
| **Description** | 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 / - Electric sound amplifier sets: / - - Other |
| **Unité** | chiếc |
| **Généré le** | 02/11/2026 05:18:12 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/85185090/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15405 |
| Préférentiel (NPF) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15405 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15405 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| ACFTA | 5 | 5% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AKFTA | 5 | 5% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| VIFTA | 14 | 14% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 20 | 20% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Annexe A) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AC!E14715 |
| ATIGA | 2022 | 2022 | 0 | AT!E14656 |
| ATIGA | 2023 | 2023 | 0 | AT!F14656 |
| ATIGA | 2024 | 2024 | 0 | AT!G14656 |
| ATIGA | 2025 | 2025 | 0 | AT!H14656 |
| ATIGA | 2026 | 2026 | 0 | AT!I14656 |
| ATIGA | 2027 | 2027 | 0 | AT!J14656 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E14710 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F14710 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G14710 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H14710 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I14710 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J14710 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E14711 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F14711 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G14711 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H14711 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I14711 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J14711 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F14714 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H14662 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F14670 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G14670 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H14670 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I14670 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J14670 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K14670 |
| VKFTA | 2022 | 2022 | 4 | VK!E14701 |
| VKFTA | 2023 | 2023 | 2 | VK!F14701 |
| VKFTA | 2024 | 2024 | 0 | VK!G14701 |
| VKFTA | 2025 | 2025 | 0 | VK!H14701 |
| VKFTA | 2026 | 2026 | 0 | VK!I14701 |
| VKFTA | 2027 | 2027 | 0 | VK!J14701 |
| VCFTA | 2022 | 2022 | 5 | VC!D14756 |
| VCFTA | 2023 | 2023 | 2 | VC!E14756 |
| VCFTA | 2024 | 2024 | 0 | VC!F14756 |
| VCFTA | 2025 | 2025 | 0 | VC!G14756 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H14756 |
| VCFTA | 2027 | 2027 | 0 | VC!I14756 |
| VN-EAEU | 2022 | 2022 | 5,5 | EAV!D14733 |
| VN-EAEU | 2023 | 2023 | 3,6 | EAV!E14733 |
| VN-EAEU | 2024 | 2024 | 1,8 | EAV!F14733 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14733 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14733 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14733 |
| AHKFTA | 2022 | 2022 | 20 | AKH!D14733 |
| AHKFTA | 2023 | 2023 | 20 | AKH!E14733 |
| AHKFTA | 2024 | 2024 | 20 | AKH!F14733 |
| AHKFTA | 2025 | 2025 | 20 | AKH!G14733 |
| AHKFTA | 2026 | 2026 | 20 | AKH!H14733 |
| AHKFTA | 2027 | 2027 | 20 | AKH!I14733 |
| EVFTA | 2022 | 2022 | 10 | EV-NK!D14748 |
| EVFTA | 2023 | 2023 | 6,6 | EV-NK!E14748 |
| EVFTA | 2024 | 2024 | 3,3 | EV-NK!F14748 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G14748 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H14748 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14748 |
| UKVFTA | 2022 | 2022 | 10 | UKV!D14747 |
| UKVFTA | 2023 | 2023 | 6,6 | UKV!E14747 |
| UKVFTA | 2024 | 2024 | 3,3 | UKV!F14747 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G14747 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H14747 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I14747 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D14740 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E14740 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F14740 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G14740 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H14740 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I14740 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14740 |
| RCEP A | 2022 | 2022 | 20 | RCEPT-A!D14735 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E14735 |
| RCEP A | 2024 | 2024 | 20 | RCEPT-A!F14735 |
| RCEP A | 2025 | 2025 | 20 | RCEPT-A!G14735 |
| RCEP A | 2026 | 2026 | 20 | RCEPT-A!H14735 |
| RCEP A | 2027 | 2027 | 20 | RCEPT-A!I14735 |
| RCEP B | 2022 | 2022 | 20 | B!D14735 |
| RCEP B | 2023 | 2023 | 20 | B!E14735 |
| RCEP B | 2024 | 2024 | 20 | B!F14735 |
| RCEP B | 2025 | 2025 | 20 | B!G14735 |
| RCEP B | 2026 | 2026 | 20 | B!H14735 |
| RCEP B | 2027 | 2027 | 20 | B!I14735 |
| RCEP C | 2022 | 2022 | 20 | C!D14735 |
| RCEP C | 2023 | 2023 | 20 | C!E14735 |
| RCEP C | 2024 | 2024 | 20 | C!F14735 |
| RCEP C | 2025 | 2025 | 20 | C!G14735 |
| RCEP C | 2026 | 2026 | 20 | C!H14735 |
| RCEP C | 2027 | 2027 | 20 | C!I14735 |
| RCEP D | 2022 | 2022 | 20 | D!D14734 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 20 | D!E14734 |
| RCEP D | 2024 | 2024 | 20 | D!F14734 |
| RCEP D | 2025 | 2025 | 20 | D!G14734 |
| RCEP D | 2026 | 2026 | 20 | D!H14734 |
| RCEP D | 2027 | 2027 | 20 | D!I14734 |
| RCEP E | 2022 | 2022 | 20 | E!D14738 |
| RCEP E | 2023 | 2023 | 20 | E!E14738 |
| RCEP E | 2024 | 2024 | 20 | E!F14738 |
| RCEP E | 2025 | 2025 | 20 | E!G14738 |
| RCEP E | 2026 | 2026 | 20 | E!H14738 |
| RCEP E | 2027 | 2027 | 20 | E!I14738 |
| RCEP F | 2022 | 2022 | 20 | F!D14735 |
| RCEP F | 2023 | 2023 | 20 | F!E14735 |
| RCEP F | 2024 | 2024 | 20 | F!F14735 |
| RCEP F | 2025 | 2025 | 20 | F!G14735 |
| RCEP F | 2026 | 2026 | 20 | F!H14735 |
| RCEP F | 2027 | 2027 | 20 | F!I14735 |
| VIFTA | 2024 | 2024 | 18 | VI!F13719 |
| VIFTA | 2025 | 2025 | 16 | VI!G13719 |
| VIFTA | 2026 | 2026 | 14 | VI!H13719 |
| VIFTA | 2027 | 2027 | 12 | VI!I13719 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Texte cité dans la source ; validité non vérifiée |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 20%, RCEP (Annexe A) 20%, RCEP (Annexe B) 20%, RCEP (Annexe C) 20%, RCEP (Annexe D) 20%, RCEP (Annexe E) 20%, RCEP (Annexe F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving. | MFN 20% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non vérifié – contrôle nécessaire |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8518.50 has 3 lines; 8518.50.90 is distinguished from its siblings by: Other. | 8518.50.10 Having a power rating of 240 W or more; 8518.50.20 Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating of 50 V or more but not exceeding 100 V | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8518.50.90. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 20% for 8518.50.90 was checked against BT2026 (cell BT2026!N15405), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
|---|
| 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) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.