

Dettaglio SA 8518.21.10

|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 8518.21.10                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Descrizione          | 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 / - Loudspeakers, whether or not mounted in their enclosures: / - - Single loudspeakers, mounted in their enclosures: / - - - Box speaker type |
| Unità                | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Generato il          | 31/10/2026 13:59:14                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Versione dei dati    | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                                                                          |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                                                                                                                                                                                        |
| Link                 | <a href="https://vietnamtariff.com/hs-code/85182110/">https://vietnamtariff.com/hs-code/85182110/</a>                                                                                                                                                                                                                                                                                                                                               |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte         |
|----------------------------------|-------------------|-----------------------|----------------|------------|---------------|
| Dazio all'importazione ordinario | 22.5              | 22,5%                 | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15381 |
| Preferenziale (NPF)              | 15                | 15%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N15381 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15381 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |               |
| Imposta ambientale               |                   | Nessun dato           |                |            |               |
| Dazio all'esportazione           |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                |            |               |

Aliquote preferenziali speciali (ALS) - 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|

|                   |         |                 |                            |                                        |                                   |                |            |
|-------------------|---------|-----------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AANZFTA           | 0       | 0%              | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| AJCEP             | 0       | 0%              | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA             | 0(-LA)  | 0% (eccetto LA) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA             | 0       | 0%              | Tariffa consolidata BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP             | 0       | 0%              | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA             | 0       | 0%              | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA            | 0       | 0%              | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA             | 0       | 0%              | Tariffa consolidata BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA             | 0       | 0%              | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA             | 0       | 0%              | Tariffa consolidata BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU           | 0       | 0%              | Tariffa consolidata BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO            | 0       | 0%              | Tariffa consolidata BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| ACFTA             | 5 (-KH) | 5% (eccetto KH) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AIFTA             | 5       | 5%              | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| VIFTA             | 8.6     | 8,6%            | Tariffa consolidata BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 10      | 10%             | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

|                   |      |             |                            |      |                                   |                |             |
|-------------------|------|-------------|----------------------------|------|-----------------------------------|----------------|-------------|
| RCEP (Allegato B) | 10   | 10%         | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| RCEP (Allegato E) | 10   | 10%         | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| RCEP (Allegato F) | 10   | 10%         | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| RCEP (Allegato D) | 10,3 | 10,3%       | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| AHKFTA            | 15   | 15%         | Tariffa consolidata BT2026 | 2026 | AHK                               | 123/2022/NĐ-CP | Ad valorem  |
| RCEP (Allegato C) | 15   | 15%         | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| VN-CAM            |      | Nessun dato | Nessun dato                |      | S                                 | 56/2026/NĐ-CP  | Nessun dato |
| VNCU              |      | Nessun dato | Nessun dato                |      | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Nessun dato |

### Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte     |
|-------|----------------------------------------|------|-------------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5                 | AC!E14691 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E14632 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F14632 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G14632 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H14632 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I14632 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J14632 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | AJ!E14686 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F14686 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G14686 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H14686 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte       |
|---------|----------------------------------------|------|-------------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I14686   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J14686   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | VJ!E14687   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | VJ!F14687   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G14687   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H14687   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I14687   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J14687   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F14690   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H14638 |
| AIFTA   | 30/12/2022                             | 2022 | 5                 | AI!F14646   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 5                 | AI!G14646   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 5                 | AI!H14646   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 5                 | AI!I14646   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 5                 | AI!J14646   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 5                 | AI!K14646   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E14677   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F14677   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G14677   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H14677   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I14677   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J14677   |
| VCFTA   | 2022                                   | 2022 | 3                 | VC!D14732   |
| VCFTA   | 2023                                   | 2023 | 1                 | VC!E14732   |
| VCFTA   | 2024                                   | 2024 | 0                 | VC!F14732   |
| VCFTA   | 2025                                   | 2025 | 0                 | VC!G14732   |

| FTA     | Periodo | Anno | Valore di origine | Fonte        |
|---------|---------|------|-------------------|--------------|
| VCFTA   | 2026    | 2026 | 0                 | VC!H14732    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I14732    |
| VN-EAEU | 2022    | 2022 | 0                 | EAV!D14709   |
| VN-EAEU | 2023    | 2023 | 0                 | EAV!E14709   |
| VN-EAEU | 2024    | 2024 | 0                 | EAV!F14709   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G14709   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H14709   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I14709   |
| AHKFTA  | 2022    | 2022 | 15                | AKH!D14709   |
| AHKFTA  | 2023    | 2023 | 15                | AKH!E14709   |
| AHKFTA  | 2024    | 2024 | 15                | AKH!F14709   |
| AHKFTA  | 2025    | 2025 | 15                | AKH!G14709   |
| AHKFTA  | 2026    | 2026 | 15                | AKH!H14709   |
| AHKFTA  | 2027    | 2027 | 15                | AKH!I14709   |
| EVFTA   | 2022    | 2022 | 10                | EV-NK!D14724 |
| EVFTA   | 2023    | 2023 | 6,6               | EV-NK!E14724 |
| EVFTA   | 2024    | 2024 | 3,3               | EV-NK!F14724 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G14724 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H14724 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I14724 |
| UKVFTA  | 2022    | 2022 | 10                | UKV!D14723   |
| UKVFTA  | 2023    | 2023 | 6,6               | UKV!E14723   |
| UKVFTA  | 2024    | 2024 | 3,3               | UKV!F14723   |
| UKVFTA  | 2025    | 2025 | 0                 | UKV!G14723   |
| UKVFTA  | 2026    | 2026 | 0                 | UKV!H14723   |
| UKVFTA  | 2027    | 2027 | 0                 | UKV!I14723   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte          |
|--------|---------|----------------|-------------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D14716   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E14716   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F14716   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G14716   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H14716   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I14716   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J14716   |
| RCEP A | 2022    | 2022           | 14                | RCEPT-A!D14711 |
| RCEP A | 2023    | 2023           | 13                | RCEPT-A!E14711 |
| RCEP A | 2024    | 2024           | 12                | RCEPT-A!F14711 |
| RCEP A | 2025    | 2025           | 11                | RCEPT-A!G14711 |
| RCEP A | 2026    | 2026           | 10                | RCEPT-A!H14711 |
| RCEP A | 2027    | 2027           | 9                 | RCEPT-A!I14711 |
| RCEP B | 2022    | 2022           | 14                | B!D14711       |
| RCEP B | 2023    | 2023           | 13                | B!E14711       |
| RCEP B | 2024    | 2024           | 12                | B!F14711       |
| RCEP B | 2025    | 2025           | 11                | B!G14711       |
| RCEP B | 2026    | 2026           | 10                | B!H14711       |
| RCEP B | 2027    | 2027           | 9                 | B!I14711       |
| RCEP C | 2022    | 2022           | 15                | C!D14711       |
| RCEP C | 2023    | 2023           | 15                | C!E14711       |
| RCEP C | 2024    | 2024           | 15                | C!F14711       |
| RCEP C | 2025    | 2025           | 15                | C!G14711       |
| RCEP C | 2026    | 2026           | 15                | C!H14711       |
| RCEP C | 2027    | 2027           | 15                | C!I14711       |
| RCEP D | 2022    | 2022           | 14,1              | D!D14710       |

| FTA    | Periodo | Anno | Valore di origine | Fonte     |
|--------|---------|------|-------------------|-----------|
| RCEP D | 2023    | 2023 | 13,1              | D!E14710  |
| RCEP D | 2024    | 2024 | 12,2              | D!F14710  |
| RCEP D | 2025    | 2025 | 11,3              | D!G14710  |
| RCEP D | 2026    | 2026 | 10,3              | D!H14710  |
| RCEP D | 2027    | 2027 | 9,4               | D!I14710  |
| RCEP E | 2022    | 2022 | 14                | E!D14714  |
| RCEP E | 2023    | 2023 | 13                | E!E14714  |
| RCEP E | 2024    | 2024 | 12                | E!F14714  |
| RCEP E | 2025    | 2025 | 11                | E!G14714  |
| RCEP E | 2026    | 2026 | 10                | E!H14714  |
| RCEP E | 2027    | 2027 | 9                 | E!I14714  |
| RCEP F | 2022    | 2022 | 14                | F!D14711  |
| RCEP F | 2023    | 2023 | 13                | F!E14711  |
| RCEP F | 2024    | 2024 | 12                | F!F14711  |
| RCEP F | 2025    | 2025 | 11                | F!G14711  |
| RCEP F | 2026    | 2026 | 10                | F!H14711  |
| RCEP F | 2027    | 2027 | 9                 | F!I14711  |
| VIFTA  | 2024    | 2024 | 12.9              | VI!F13695 |
| VIFTA  | 2025    | 2025 | 10.7              | VI!G13695 |
| VIFTA  | 2026    | 2026 | 8.6               | VI!H13695 |
| VIFTA  | 2027    | 2027 | 6.4               | VI!I13695 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                            |                                                                                                                                                                  |                     |                     |                                                                                                              |                                                   |
|---------|--------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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.         | Atto citato nella fonte; validità non verificata  |
| 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.         | Atto citato nella fonte; validità non verificata  |
| 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.         | Atto citato nella fonte; validità non verificata  |
| 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.                       | Atto citato nella fonte; validità non verificata  |
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | AHKFTA 15%, RCEP (Allegato 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. | Non verificato – controllo necessario             |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 8518.21 has 2 lines; 8518.21.10 is distinguished from its siblings by: Box speaker type.                                                              | 8518.21.90<br>Other | 31/2022/TT-BTC      | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non verificato – controllo necessario             |
| 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 verificato – controllo necessario             |
| 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 verificato – controllo necessario             |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8518.21.10. This does NOT mean there is no risk.                                                                     |                     |                     | Check the MOIT Trade Remedies Authority database.                                                            | Non verificato – controllo necessario             |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 15% for 8518.21.10 was checked against BT2026 (cell BT2026!N15381), 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.     | Verificato rispetto al file tariffario di origine |

Politica della voce

| Politica della voce                                                                                 |
|-----------------------------------------------------------------------------------------------------|
| 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)                                                              |
| SPHH lĩnh vực CNTT và VT bắt buộc phải chứng nhận hợp quy và công bố hợp quy (29/2025/TT-BKHCN-PL1) |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.