Vietnam Tariff Intelligence

HS 8517.79.91 detail

HS code	8517.79.91
Description	Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28 / - Parts: / - - Other: / - - - Other: / - - - - Of goods for line telephony or line telegraphy
Unit	chiếc
Generated	04/11/2026 08:55:13
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/85177991/

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!K15370
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15370
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15370
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 (-KH)	0% (except KH)	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
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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14679
ATIGA	2022	2022	0	AT!E14620
ATIGA	2023	2023	0	AT!F14620
ATIGA	2024	2024	0	AT!G14620
ATIGA	2025	2025	0	AT!H14620
ATIGA	2026	2026	0	AT!I14620
ATIGA	2027	2027	0	AT!J14620
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14674
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14674
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14674
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14674

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14674
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14674
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14675
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14675
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14675
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14675
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14675
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14675
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14678
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14626
AIFTA	30/12/2022	2022	0	AI!F14634
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14634
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14634
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14634
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14634
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14634
VKFTA	2022	2022	0	VK!E14665
VKFTA	2023	2023	0	VK!F14665
VKFTA	2024	2024	0	VK!G14665
VKFTA	2025	2025	0	VK!H14665
VKFTA	2026	2026	0	VK!I14665
VKFTA	2027	2027	0	VK!J14665
VCFTA	2022	2022	0	VC!D14720
VCFTA	2023	2023	0	VC!E14720
VCFTA	2024	2024	0	VC!F14720
VCFTA	2025	2025	0	VC!G14720

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14720
VCFTA	2027	2027	0	VC!I14720
VN-EAEU	2022	2022	*	EAV!D14697
VN-EAEU	2023	2023	*	EAV!E14697
VN-EAEU	2024	2024	*	EAV!F14697
VN-EAEU	2025	2025	*	EAV!G14697
VN-EAEU	2026	2026	*	EAV!H14697
VN-EAEU	2027	2027	*	EAV!I14697
AHKFTA	2022	2022	0	AKH!D14697
AHKFTA	2023	2023	0	AKH!E14697
AHKFTA	2024	2024	0	AKH!F14697
AHKFTA	2025	2025	0	AKH!G14697
AHKFTA	2026	2026	0	AKH!H14697
AHKFTA	2027	2027	0	AKH!I14697
EVFTA	2022	2022	0	EV-NK!D14712
EVFTA	2023	2023	0	EV-NK!E14712
EVFTA	2024	2024	0	EV-NK!F14712
EVFTA	2025	2025	0	EV-NK!G14712
EVFTA	2026	2026	0	EV-NK!H14712
EVFTA	2027	2027	0	EV-NK!I14712
UKVFTA	2022	2022	0	UKV!D14711
UKVFTA	2023	2023	0	UKV!E14711
UKVFTA	2024	2024	0	UKV!F14711
UKVFTA	2025	2025	0	UKV!G14711
UKVFTA	2026	2026	0	UKV!H14711
UKVFTA	2027	2027	0	UKV!I14711

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14704
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14704
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14704
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14704
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14704
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14704
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14704
RCEP A	2022	2022	0	RCEPT-A!D14699
RCEP A	2023	2023	0	RCEPT-A!E14699
RCEP A	2024	2024	0	RCEPT-A!F14699
RCEP A	2025	2025	0	RCEPT-A!G14699
RCEP A	2026	2026	0	RCEPT-A!H14699
RCEP A	2027	2027	0	RCEPT-A!I14699
RCEP B	2022	2022	0	B!D14699
RCEP B	2023	2023	0	B!E14699
RCEP B	2024	2024	0	B!F14699
RCEP B	2025	2025	0	B!G14699
RCEP B	2026	2026	0	B!H14699
RCEP B	2027	2027	0	B!I14699
RCEP C	2022	2022	0	C!D14699
RCEP C	2023	2023	0	C!E14699
RCEP C	2024	2024	0	C!F14699
RCEP C	2025	2025	0	C!G14699
RCEP C	2026	2026	0	C!H14699
RCEP C	2027	2027	0	C!I14699
RCEP D	2022	2022	0	D!D14698

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E14698
RCEP D	2024	2024	0	D!F14698
RCEP D	2025	2025	0	D!G14698
RCEP D	2026	2026	0	D!H14698
RCEP D	2027	2027	0	D!I14698
RCEP E	2022	2022	0	E!D14702
RCEP E	2023	2023	0	E!E14702
RCEP E	2024	2024	0	E!F14702
RCEP E	2025	2025	0	E!G14702
RCEP E	2026	2026	0	E!H14702
RCEP E	2027	2027	0	E!I14702
RCEP F	2022	2022	0	F!D14699
RCEP F	2023	2023	0	F!E14699
RCEP F	2024	2024	0	F!F14699
RCEP F	2025	2025	0	F!G14699
RCEP F	2026	2026	0	F!H14699
RCEP F	2027	2027	0	F!I14699
VIFTA	2024	2024	0	VI!F13684
VIFTA	2025	2025	0	VI!G13684
VIFTA	2026	2026	0	VI!H13684
VIFTA	2027	2027	0	VI!I13684

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 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
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8517.79 has 9 lines; 8517.79.91 is distinguished from its siblings by: Of goods for line telephony or line telegraphy.	8517.79.10 Of control and adaptor units including gateways, bridges and routers; 8517.79.21 Of cellular telephones; 8517.79.29 Other; 8517.79.31 Of goods for line telephony or line telegraphy; 8517.79.32 Of goods for radio-telephony or radio-telegraphy; 8517.79.39 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8517.79.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8517.79.91	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required
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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8517.79.91. 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 8517.79.91 was checked against BT2026 (cell BT2026!N15370), 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
Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)
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.