Vietnam Tariff Intelligence

HS 8518.10.90 detail

HS code	8518.10.90
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 / - Microphones and stands therefor: / - - Other
Unit	chiếc
Generated	04/11/2026 10:55:51
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/85181090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15378
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N15378
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15378
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, LA)	0% (except KH, LA)	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
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-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
ACFTA	5 (-KH)	5% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,3	10.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E14688
ATIGA	2022	2022	0	AT!E14629
ATIGA	2023	2023	0	AT!F14629
ATIGA	2024	2024	0	AT!G14629
ATIGA	2025	2025	0	AT!H14629
ATIGA	2026	2026	0	AT!I14629
ATIGA	2027	2027	0	AT!J14629
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E14683
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14683
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14683
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14683

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14683
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14683
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14684
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14684
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14684
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14684
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14684
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14684
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14687
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14635
AIFTA	30/12/2022	2022	5	AI!F14643
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G14643
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H14643
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I14643
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J14643
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K14643
VKFTA	2022	2022	0	VK!E14674
VKFTA	2023	2023	0	VK!F14674
VKFTA	2024	2024	0	VK!G14674
VKFTA	2025	2025	0	VK!H14674
VKFTA	2026	2026	0	VK!I14674
VKFTA	2027	2027	0	VK!J14674
VCFTA	2022	2022	3	VC!D14729
VCFTA	2023	2023	2	VC!E14729
VCFTA	2024	2024	0	VC!F14729
VCFTA	2025	2025	0	VC!G14729

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14729
VCFTA	2027	2027	0	VC!I14729
VN-EAEU	2022	2022	0	EAV!D14706
VN-EAEU	2023	2023	0	EAV!E14706
VN-EAEU	2024	2024	0	EAV!F14706
VN-EAEU	2025	2025	0	EAV!G14706
VN-EAEU	2026	2026	0	EAV!H14706
VN-EAEU	2027	2027	0	EAV!I14706
AHKFTA	2022	2022	15	AKH!D14706
AHKFTA	2023	2023	15	AKH!E14706
AHKFTA	2024	2024	15	AKH!F14706
AHKFTA	2025	2025	15	AKH!G14706
AHKFTA	2026	2026	15	AKH!H14706
AHKFTA	2027	2027	15	AKH!I14706
EVFTA	2022	2022	7,5	EV-NK!D14721
EVFTA	2023	2023	5	EV-NK!E14721
EVFTA	2024	2024	2,5	EV-NK!F14721
EVFTA	2025	2025	0	EV-NK!G14721
EVFTA	2026	2026	0	EV-NK!H14721
EVFTA	2027	2027	0	EV-NK!I14721
UKVFTA	2022	2022	7,5	UKV!D14720
UKVFTA	2023	2023	5	UKV!E14720
UKVFTA	2024	2024	2,5	UKV!F14720
UKVFTA	2025	2025	0	UKV!G14720
UKVFTA	2026	2026	0	UKV!H14720
UKVFTA	2027	2027	0	UKV!I14720

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14713
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14713
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14713
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14713
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14713
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14713
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14713
RCEP A	2022	2022	14	RCEPT-A!D14708
RCEP A	2023	2023	13	RCEPT-A!E14708
RCEP A	2024	2024	12	RCEPT-A!F14708
RCEP A	2025	2025	11	RCEPT-A!G14708
RCEP A	2026	2026	10	RCEPT-A!H14708
RCEP A	2027	2027	9	RCEPT-A!I14708
RCEP B	2022	2022	14	B!D14708
RCEP B	2023	2023	13	B!E14708
RCEP B	2024	2024	12	B!F14708
RCEP B	2025	2025	11	B!G14708
RCEP B	2026	2026	10	B!H14708
RCEP B	2027	2027	9	B!I14708
RCEP C	2022	2022	15	C!D14708
RCEP C	2023	2023	15	C!E14708
RCEP C	2024	2024	15	C!F14708
RCEP C	2025	2025	15	C!G14708
RCEP C	2026	2026	15	C!H14708
RCEP C	2027	2027	15	C!I14708
RCEP D	2022	2022	14,1	D!D14707

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	13,1	D!E14707
RCEP D	2024	2024	12,2	D!F14707
RCEP D	2025	2025	11,3	D!G14707
RCEP D	2026	2026	10,3	D!H14707
RCEP D	2027	2027	9,4	D!I14707
RCEP E	2022	2022	14	E!D14711
RCEP E	2023	2023	13	E!E14711
RCEP E	2024	2024	12	E!F14711
RCEP E	2025	2025	11	E!G14711
RCEP E	2026	2026	10	E!H14711
RCEP E	2027	2027	9	E!I14711
RCEP F	2022	2022	14	F!D14708
RCEP F	2023	2023	13	F!E14708
RCEP F	2024	2024	12	F!F14708
RCEP F	2025	2025	11	F!G14708
RCEP F	2026	2026	10	F!H14708
RCEP F	2027	2027	9	F!I14708
VIFTA	2024	2024	13.5	VI!F13692
VIFTA	2025	2025	12	VI!G13692
VIFTA	2026	2026	10.5	VI!H13692
VIFTA	2027	2027	9	VI!I13692

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): 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.	Instrument cited in source; validity not verified
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): 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.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 15%, RCEP (Annex 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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8518.10 has 3 lines; 8518.10.90 is distinguished from its siblings by: Other.	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; 8518.10.19 Other microphones, whether or not with their stands	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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

HS-005	BLUE	Chapter 98 equivalent exists	8518.10.90 corresponds to Chapter 98 code 9834.34.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Micro	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8518.10.90. 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 15% for 8518.10.90 was checked against BT2026 (cell BT2026!N15378), 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
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)

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.