

HS 8518.21.10 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8518.21.10                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 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 / - Loudspeakers, whether or not mounted in their enclosures: / - - Single loudspeakers, mounted in their enclosures: / - - - Box speaker type |
| Unit                | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Generated           | 01/11/2026 15:52:45                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 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                | <a href="https://vietnamtariff.com/hs-code/85182110/">https://vietnamtariff.com/hs-code/85182110/</a>                                                                                                                                                                                                                                                                                                                                               |

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!K15381 |
| Preferential (MFN)   | 15           | 15%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N15381 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15381 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad<br>valorem |
| AJCEP          | 0       | 0%                | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad<br>valorem |
| AKFTA          | 0(-LA)  | 0% (except LA)    | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad<br>valorem |
| ATIGA          | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad<br>valorem |
| CPTPP          | 0       | 0%                | Consolidated<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad<br>valorem |
| EVFTA          | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad<br>valorem |
| UKVFTA         | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad<br>valorem |
| VCFTA          | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | VC                                   | 112/2022/NĐ-<br>CP | Ad<br>valorem |
| VJEPA          | 0       | 0%                | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | JV · Form VJ                         | 124/2022/NĐ-<br>CP | Ad<br>valorem |
| VKFTA          | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | VK                                   | 125/2022/NĐ-<br>CP | Ad<br>valorem |
| VN-EAEU        | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | EAV                                  | 113/2022/NĐ-<br>CP | Ad<br>valorem |
| VN-LAO         | 0       | 0%                | Consolidated<br>BT2026 |                                           | S                                    | 206/2025/NĐ-<br>CP | Ad<br>valorem |
| ACFTA          | 5 (-KH) | 5% (except<br>KH) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad<br>valorem |
| AIFTA          | 5       | 5%                | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad<br>valorem |
| VIFTA          | 8.6     | 8.6%              | Consolidated<br>BT2026 | 2026                                      | Form VI (verify)                     | 131/2024/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex A) | 10      | 10%               | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |

|                   |      |         |                        |      |                                      |                    |               |
|-------------------|------|---------|------------------------|------|--------------------------------------|--------------------|---------------|
| RCEP (Annex B)    | 10   | 10%     | Consolidated<br>BT2026 | 2026 | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex E)    | 10   | 10%     | Consolidated<br>BT2026 | 2026 | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex F)    | 10   | 10%     | Consolidated<br>BT2026 | 2026 | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex<br>D) | 10,3 | 10.3%   | Consolidated<br>BT2026 | 2026 | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| AHKFTA            | 15   | 15%     | Consolidated<br>BT2026 | 2026 | AHK                                  | 123/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex C)    | 15   | 15%     | Consolidated<br>BT2026 | 2026 | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>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-<br>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!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     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| 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     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| 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    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| 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    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| 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 |

### 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): 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.         | Instrument cited in source; validity not verified |
| 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 8518.21 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.                  | 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 8518.21.10. 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 8518.21.10 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.     | Checked against the source tariff file            |

## Item policy

**Item policy**

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-BKHCHN-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.